



APPROVED BUDGET 2015/2016



**ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND**



Ref: 5/1

Enq: SB Nkosi

Email: sbnkosi@zululand.org.za

Date: 2015/06/02

The Head of Treasury
National Treasury
Private bag x115
Pretoria
0001

SUBMISSION OF THE APPROVED BUDGET FOR THE 2015/2016 FINANCIAL YEAR

Kindly receive the attached approved budget 2015/2016 as tabled by the Council on the 28th of May 2015

Included is the following:

PART 1

- Mayor's Report
- Budget Related Resolutions
- Annual Budget Tables (Table A1 – A10)

PART 2

Supporting Documentation

- Graphical Presentation
- Schedule of Tariffs
- Municipal Manager's Quality Certification

Hoping this will meet your requirements.

Yours Faithfully


SB NKOSI
CHIEF FINANCIAL OFFICER

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GLOSSARY

Adjustment Budgets – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

Allocations– money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

Budget related policy – policy of a municipality affecting or affected by the budget.

Capital Expenditure – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statements – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

CFO – Chief Financial Officer

DORA – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

Equitable Share – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

FMG – Financial Management Grant

Fruitless and wasteful expenditure – expenditure that was made in vain and would have been avoided had reasonable care been exercised

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

IDP – Integrated Development Plan. The main strategic planning document of a municipality

KPI – Key Performance Indicators. Measures of service output and/or outcome

LED – Local Economic Development

MFMA – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

MWIG – Municipal Water Infrastructure Grant

Operating Expenditure – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

R & M – Repairs and Maintenance

SCM - Supply Chain Management

SSBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

Strategic Objectives - the main priorities of a municipality as set out in the IDP. Budget spending must contribute towards achievement of these strategic objectives

Unauthorised Expenditure – generally spending without or in excess of an approved budget

Virement – transfer of budget

ZDM – Zululand District Municipality



2015/2016 BUDGET PRESENTATION BY ZDM MAYOR, HIS WORSHIP, CLLR M A HLATSHWAYO

ZDM MAYOR'S FINANCIAL REPORT FOREWORD

The Zululand District Municipality proposed Budget for the 2015/2016 financial year is R962 382 190. This means that the total Budget increased by R107 393 190 compared to the previous year's R854 989 000.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities.

The 2015/2016 Budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for the 2016/2017 and 2017/2018 are indicative of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure.

CAPITAL BUDGET

In the 2015/2016 Budget our Capital Budget has increased by 41% from R357 488 000 in 2014/2015 to R503 386 000. This was as a result of

increase in capital grants allocations as compared to previous financial years.

This increase on our grants means that our capacity as a District Municipality which is providing water and sanitation and other functions, has been further capacitated. We will also pay attention to the following responsibilities:

- Municipal airports;
- Municipal roads;
- Fire fighting;
- Disaster management;
- Solid waste;
- Municipal health services;
- District tourism.

OPERATING BUDGET

The Operating Budget for the 2015/2016 financial has decreased by 8% from R497 501 000 to R458 996 190. This decrease is as a result of cost containment measures highlighted by the National Treasury.

Our service delivery is not going to be affected by the decrease on the Operating Budget. We will continue to provide better service to our communities.

CONCLUSION

We are aware of the critical backlogs in water and sanitation provision, and we are also speeding up the construction of the 10 Regional Water Schemes, the Nkonjeni, Mandlakazi, Usuthu, Simdlangentsha West,

Simdlangentsha Central, Simdlangentsha East, Hlahlindlela, Khambi, Coronation and Mkuze regional water schemes.

Although these schemes are still under construction, it is worth noting that a number of communities are already enjoying their benefits as they are already drawing water from them.

I want to assure all our communities that we are still committed in solving water related problems and as in the previous years, a large chunk/percentage of our budget in this financial year will go towards water provision programmes.

In order to achieve success, we are aware that it is critical to maintain good working relationship with traditional leadership (Amakhosi and Izinduna) as most of the land in our District is under their control. We have taken a decision to employ Izinduna in all projects taking place in their areas in order to ensure that we are guaranteed co-operation from communities we are working with.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain our record of clean governance as proven by our 14 years of unqualified audit reports and the Clean Audit Outcome in the 2013/2014 financial year.

I also want to assure our community that our District Municipality will continue to be sensitive to all community issues with the aim of assisting or solving them.

With the budget available to us we will still continue with all our old programmes, Poverty Alleviation, Local Economic Development (LED); Community Participation, Youth and Women's day celebrations, host the Elderly and the Children's Christmas parties the ZDM 56km Ulundi/Nongoma Ultra Marathon and many more others, because our aim is to make a difference in the lives of our people.

I thank you.

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE FULL COUNCIL MEETING HELD ON 28TH MAY 2015

ZDMC: 15/318

FILE NUMBER: 5/1

ANNUAL BUDGET 2015/2016

With Cllrs LS Dumakude and ISM Hadebe proposing and seconding respectively, it was

RESOLVED THAT:

The council resolves that:

- That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Annual budget of the municipality for the financial year 2015/16 and indicative allocations for the two projected outer years 2016/17 and 2017/18 be approved as set-out in the following tables:
- Table A1 Budget Summary.
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:

- Table A6 Budgeted Financial Position.
- Table A7 Budgeted Cash Flows
- Table A8 Cash backed reserves/accumulated surplus reconciliation
- Table A9 Asset Management
- Table A10 Basic service delivery measurements

The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.

The grants be accepted and approved with appreciation.

The Quality Certificate be approved.

The schedule of tariffs be approved.


The Tariff Policy, Credit Control and Debt Collection Policy, Cash Management Policy Supply Chain Management Policy, Risk Management Policy, Audit and Performance Management Committee Charter have been reviewed and no changes are considered necessary since the previous review.

The cost-containment measures on the subsistence and travelling, entertainment and receptions and other expenses be implemented.

That the staff structure be approved as budgeted for.

Provision in the budget for the Music Festival be made.

CERTIFIED A TRUE COPY OF THE ORIGINAL

| | |
|-------------------------------|---|
| Certified Copy of the Minutes | |
| Michael Nkosingathi Shandu | |
| HOD Corporate Services | |
| Item Number: | ZOM 15/318 |
| Meeting Date: | 28-05-15 |
| Signature: |  |

EXECUTIVE SUMMARY

ANNUAL BUDGET 2015/2016

The Zululand District Municipality Budget for the 2015/2016 financial year is R962 382 190. This means that the total Budget increased by R107 393 190 compared to the previous year's R854 989 000.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities

In terms of section 16 (1) of the Municipal Finance Management Act, Act No.56 of 2003, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The 2015/2016 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2016/2017 and 2017/2018 are indicative in terms of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure

Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):

The medium term service delivery objectives of Zululand District Municipality include the following strategic focus areas and objectives:

Service delivery - Primarily focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.

Economic development- The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

Social development- The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

Institutional development- The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

Financial management- our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

Good governance and public participation- The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

Other focus areas include:

- Municipal airports
- Municipal roads
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

Financial implications of the medium term service delivery objectives:

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, Unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

Linkages between the budget, the IDP and political priorities

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefore are included in the budget.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

Municipality have conducted the public participation based on the tabled budget and Provincial Treasury recommendation have been taken into account. The budget is summarized in more detail in the budget schedules.

The budget is summarized in more detail in the budget schedules.

MAIN BUDGET SUMMARY

| | 2014/2015 | 2015/2016 | % |
|------------------------|---------------------|----------------------|------------|
| Total operating budget | R 497 501 000 | R 458 996 190 | -8% |
| Capital budget | R R357 488 000 | R 503 386 000 | 41% |
| Total budget | R854 989 000 | R 962 382 190 | 13% |

The total budget increased by R **107 393 190**

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets. This will be done through the highlights section. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be subjected to a review. The comments are as follows:

HIGHLIGHTS OF THE EXPENDITURE

OPERATING EXPENDITURE

❖ Employee Related Costs

The employee related costs comprises 33% of the total operating budget. The primary reason for the increase is an annual increment of 5.8% including the notch increases and new positions, the positions are five Water plant operators, five senior plant operator, Tractor driver, Water tanker driver and assistant water tanker driver.

❖ Remuneration of Councilors

A 5.8% increment for Councilor's remuneration is provided for.

❖ Working Capital Reserve

This is the provision for doubtful debts as a result of a non-collection level. it is based on the projected inflation level.

❖ **Depreciation**

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The decrease is based preliminary 2014/2015 depreciation calculation taking into account those assets that are still in progress but will be completed by next financial year.

❖ **Collection costs**

This is a provision for collection costs and legal fees by external parties. The provision has remained the same due to planned vigorous collection including the use of collection agents.

❖ **Repairs and Maintenance**

Buildings

The budgeted amount is for the maintenance of municipal buildings.

Vehicles

The increase is provided for due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles.

Operation Rural Water Schemes

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes.

Refurbishment and maintenance

This is the provision based on the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply.

❖ **Bulk Water Purification and Sewerage Treatment**

Bulk sewerage treatment and bulk water purification is based on the existing contract and trend. In addition a budget has been set aside for the purchase of raw water from the Department of Water Affairs.

Bulk electricity has also remained the same based on current expenditure; it is expected to be below average increment by Eskom (14.24%) and the contribution

towards the new electricity network for the Water and Waste Water Treatment plants

❖ **Grants and Subsidies Paid**

The Grants and Subsidies have been phased out as there are no more grants received as part of equitable share. The only grants that are still payable to the local municipalities are the Tourism grants to local municipalities and the Water Services Provider grant to Abaqulusi local municipality.

❖ **General Expenses**

Items with direct impact on communities include the following:

| | <u>R</u> |
|--|-----------------|
| Disaster Portfolio Projects | 1,200,000 |
| Poverty Alleviation | 1 700 000 |
| Local Economic Development (LED) | 3,200,000 |
| Development Agency | 2,000,000 |
| Community Development | 2,500,000 |
| Emergency Water | 21,120,000 |
| Budget and IDP Community Participation | 8,000,000 |
| Women's Day Celebration | 550,000 |
| Annual report back/State of the District Address | 750,000 |
| Elderly Function | 2,200,000 |
| Kids Christmas Party | 750,000 |
| Marathon | 1,000,000 |
| SALGA Games | 3,500,000 |
| Mayoral Cup | 550,000 |
| LED Ward Projects (R60000 per ward): | |

| | |
|----------------------------|-----------|
| • Abaqulusi | 1,320,000 |
| • Edumbe | 480,000 |
| • Pongola | 840,000 |
| • Nongoma | 1,260,000 |
| • Ulundi | 1,440,000 |
| Widows & Orphans | 1,780,000 |
| Tourism Portfolio Project | 400,000 |
| Youth Day Celebration | 550,000 |
| Youth Summit | 250,000 |
| Women Summit | 250,000 |
| Water Loss Reduction | 2,000,000 |
| External Bursaries | 660,000 |
| Indigenous Games | 250,000 |
| Gender Conference | 250,000 |
| Disability Programmes | 250,000 |
| HIV/AIDS healthcare Centre | 150,000 |
| Youth Affairs | 100,000 |
| School Uniforms | 250,000 |

CAPITAL EXPENDITURE

The capital projects budgeted for are as follows:

Revenue contributions (own funds)

R

| | |
|-------------------------|-----------|
| Vehicles | 1,200,000 |
| Furniture and Equipment | 668,000 |

| | |
|---------------------|------------------|
| Computers | 500,000 |
| Software & Licenses | 1,480,000 |
| Meters | 2,000,000 |
| Sub Total | 5,848,000 |

| | |
|---|--------------------|
| DWA-Funds <ul style="list-style-type: none"> <i>DWA Grant has increased by 128 000, 000 from R67 00 000</i> | 195,000 000 |
| MIG Funds <ul style="list-style-type: none"> <i>MIG has decreased by R 263,000 from R211 662 000 to R221 359 000</i> | 221 359 000 |
| Municipal water infrastructure Gant <i>has increased by 39,801,000 from R39 205 000 to 79 006 000</i> | 79 006 000 |
| Rural Roads Asset Management <i>has increased by R6000 from R 2,167, 000</i> | 2,173,000 |
| Sub Total | 497,538,000 |

Total Capital

R 503, 386,000

HIGHLIGHTS OF INCOME

OPERATING INCOME

The sources of funding are important to ensure that the budget is actually funded and cash backed. The following items warrant specific mention:

❖ SALE OF WATER AND SEWERAGE FEES

Sale of water is based on the proposed tariff structure. The amounts budgeted for has taken into account the level of billing and as a result, an amount of **R 3 594 000** has been set aside as a provision for working capital reserve (provision for non collection).

❖ RENT OF FACILITIES

The income is expected from renting of park homes that are used by WSSA and IEC as offices. The budget is based on contractual agreement.

❖ INTEREST INCOME

Interest Income is expected to decrease from R 2 581 000 to 1000 000 due to accelerated project implementation which reduces funds available for investment. MIG and MWIG have multi-year contracts that and there are no delays in project implementation.

❖ **EQUITABLE SHARE**

Equitable share has increased by R 25 286 000 from R 297 420 000 to R 322 706 000

❖ **OTHER OPERATING GRANTS INCOME EXPECTED**

| | |
|--|---------------------|
| WATER SERVICE OPERATING SUBSIDY | R 6 000 000 |
| Indonsa Grant | R 1 815 000 |
| EPWP | R 3 800 000 |
| MSIG | R 940 000 |
| FMG | R 1 250 000 |
| SHARED SERVICES | R250 000 |
| TOTAL | R 14 055 000 |

CAPITAL INCOME

The capital expenditure shall be funded as follows:

R

| | |
|--------------------------------------|--------------------|
| Own revenue | 5,848,000 |
| MIG | 221 359 000 |
| DWA | 195 000 000 |
| Municipal water infrastructure Grant | 79 006 000 |
| Rural Roads Asset Management | 2 173 000 |
| TOTAL | 503,386,000 |



water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

88 Joe Slovo Street (cnr Joe Slovo St & Monty Naicker St), Southern Life Building, Durban, PO Box 1018
DURBAN, 4000

Enquiries: M. Ngxongo
Telephone: 031 3362869

The Municipal Manager
Zululand District Municipality
Private Bag X76
Ulundi
3838

Attention: Mr J De Klerk

By email: jdeklerk@zululand.org.za

Dear Sir

ALLOCATION OF REGIONAL BULK INFRASTRUCTURE GRANT FUNDS TO ZULULAND DISTRICT MUNICIPALITY

This serves to inform you of the allocations of the Regional Bulk Infrastructure Grant (RBIG) funds to Zululand District Municipality (ZDM) for the 2015/2016, 2016/2017 and 2017/2018 municipal financial years. The RBIG allocations made to UMDM to date are reflected in the table below.

| Financial year | Allocations (incl.VAT) | | | Comments |
|----------------|------------------------|--------------------------|--------------------------|---------------------|
| | KNR001 Nongoma | KNR002 Mandlakazi BWS | KNR018 Mandlakazi WTW | |
| 2007/2008 | R20 227 000 | R18 820 000 | 0 | Already transferred |
| 2008/2009 | R2 600 000 | R10 170 000 | 0 | Already transferred |
| 2009/2010 | Nil | R37 517 000 | 0 | Already transferred |
| 2010/2011 | R13 410 000 | R26 368 000 | 0 | Already transferred |
| 2011/2012 | R23 116 000 | R28 360 000 | 0 | Already transferred |
| 2012/2013 | R36 085 840 | R29 651 226 | 0 | Already transferred |
| 2013/2014 | R56 194 720 | R5 844 361 | 0 | Already transferred |
| 2014/2015 | R31 121 127 | R2 152 916 | R12 604 353 | Already transferred |
| 2015/2016 | R138 000 000 | 0 | R57 000 000 | Approved |
| 2016/2017 | R170 000 000 | 0 | 0 | Recommended |
| 2017/2018 | R16 000 000 | 0 | 0 | Recommended |
| TOTALS | R506 754 687 | R158 883 503 | R69 604 353 | |

It must be noted that allocations for the outer years are indicative only and depend on budget appropriation for the programme by National Treasury. Your attention is drawn to Annexure W3: Frameworks for Conditional Grants to Municipalities in the DoRA Bill 2015.

Please indicate your acceptance of the allocations as above and submit your monthly cash flow projections for utilisation of the funds.

Yours faithfully



pp Ms B. Msame
Director: Water Sector Support
Letter signed by M. Ngxongo (project manager)
Date: 15/05/2015

cc: Mr S Nkosi – Chief Financial Officer
Mr Z Dladla –Director: Technical Services

DC26 Zululand - Table A1 Budget Summary

| Description | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | – | – | – |
| Service charges | 27 078 | 23 915 | 26 899 | 29 297 | 29 297 | 29 297 | 29 297 | 31 668 | 33 410 | 35 181 |
| Investment revenue | 13 253 | 11 829 | 6 980 | 8 581 | 2 581 | 2 581 | 2 581 | 1 000 | 1 055 | 1 111 |
| Transfers recognised - operational | 569 632 | 290 800 | 306 610 | 312 569 | 313 032 | 313 032 | 313 032 | 336 761 | 356 333 | 390 144 |
| Other own revenue | 4 287 | 2 386 | 3 704 | 181 737 | 180 085 | 180 085 | 180 085 | 95 515 | 92 816 | 91 856 |
| Total Revenue (excluding capital transfers and contributions) | 614 249 | 328 930 | 344 194 | 532 184 | 524 995 | 524 995 | 524 995 | 464 944 | 483 615 | 518 291 |
| Employee costs | 92 255 | 113 005 | 128 571 | 142 395 | 142 395 | 142 395 | 142 395 | 149 581 | 159 122 | 169 690 |
| Remuneration of councillors | 5 674 | 6 054 | 6 191 | 6 467 | 6 467 | 6 467 | 6 467 | 6 175 | 6 570 | 7 438 |
| Depreciation & asset impairment | 32 073 | 30 074 | 29 701 | 45 618 | 45 618 | 45 618 | 45 618 | 32 565 | 34 356 | 36 177 |
| Finance charges | 253 | 11 | – | 11 | – | – | – | – | – | – |
| Materials and bulk purchases | 52 496 | 67 096 | 76 016 | 84 865 | 84 865 | 84 865 | 84 865 | 84 868 | 89 536 | 94 281 |
| Transfers and grants | 981 | 1 042 | 1 829 | 1 981 | 1 981 | 1 981 | 1 981 | 1 861 | 1 551 | 1 551 |
| Other expenditure | 214 358 | 238 492 | 279 590 | 232 833 | 216 164 | 216 164 | 216 164 | 183 946 | 192 479 | 209 154 |
| Total Expenditure | 398 090 | 455 774 | 521 898 | 514 170 | 497 490 | 497 490 | 497 490 | 458 996 | 483 615 | 518 291 |
| Surplus/(Deficit) | 216 159 | (126 844) | (177 704) | 18 014 | 27 505 | 27 505 | 27 505 | 5 948 | 0 | 0 |
| Transfers recognised - capital | – | 359 860 | 366 430 | 336 994 | 329 994 | 329 994 | 329 994 | 497 438 | 457 695 | 364 699 |
| Contributions recognised - capital & contributed assets | – | – | – | – | – | – | – | – | – | – |
| plus/(Deficit) after capital transfers & contributions | 216 159 | 233 016 | 188 726 | 355 008 | 357 499 | 357 499 | 357 499 | 503 386 | 457 695 | 364 699 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | 216 159 | 233 016 | 188 726 | 355 008 | 357 499 | 357 499 | 357 499 | 503 386 | 457 695 | 364 699 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 1 492 545 | 1 760 359 | 323 512 | 355 008 | 357 488 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |
| Transfers recognised - capital | 1 479 757 | 1 756 105 | 309 702 | 336 994 | 329 994 | 329 994 | 329 994 | 497 538 | 457 695 | 364 699 |
| Public contributions & donations | – | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 12 788 | 4 254 | 13 810 | 18 014 | 27 494 | 27 494 | 27 494 | 5 848 | – | – |
| Total sources of capital funds | 1 492 545 | 1 760 359 | 323 512 | 355 008 | 357 488 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |
| Financial position | | | | | | | | | | |
| Total current assets | 197 594 | 125 487 | 19 699 | 231 332 | 123 562 | 123 562 | 123 562 | 119 460 | 142 798 | 222 934 |
| Total non current assets | 1 496 160 | 1 765 209 | 2 057 652 | 2 670 799 | 2 673 279 | 2 673 279 | 2 673 279 | 3 154 369 | 3 612 264 | 3 977 303 |
| Total current liabilities | 135 950 | 93 955 | 95 879 | 73 500 | 73 500 | 73 500 | 73 500 | 89 000 | 91 000 | 95 000 |
| Total non current liabilities | – | 5 | 5 | – | – | – | – | – | – | – |
| Community wealth/Equity | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 207 559 | 245 182 | 219 894 | 252 059 | 255 739 | 255 739 | 255 739 | 522 738 | 481 238 | 451 765 |
| Net cash from (used) investing | (218 332) | (286 059) | (314 945) | (355 007) | (357 487) | (357 487) | (357 487) | (503 386) | (457 695) | (364 699) |
| Net cash from (used) financing | (3 294) | (123) | – | (45) | (45) | (45) | (45) | – | – | – |
| Cash/cash equivalents at the year end | 130 551 | 89 551 | (5 500) | 48 129 | (107 292) | (107 292) | (107 292) | 13 853 | 37 396 | 124 462 |
| Backlog/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 130 551 | 89 551 | (5 499) | 200 000 | 92 230 | 92 230 | 92 230 | 48 853 | 77 396 | 169 462 |
| Application of cash and investments | 93 155 | 85 456 | (20 312) | 110 340 | 110 314 | 110 314 | 110 314 | 10 988 | 14 928 | 26 122 |
| Balance - surplus (shortfall) | 37 396 | 4 095 | 14 813 | 89 660 | (18 084) | (18 084) | (18 084) | 37 865 | 62 468 | 143 340 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 1 492 805 | 1 761 200 | 384 | 2 662 237 | 2 666 270 | 2 647 756 | 3 151 169 | 3 151 169 | 3 608 864 | 3 973 563 |
| Depreciation & asset impairment | 32 073 | 30 074 | 29 701 | 45 618 | 45 618 | 45 618 | 32 565 | 32 565 | 34 356 | 36 177 |
| Renewal of Existing Assets | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | 16 711 | – | – | – |
| Repairs and Maintenance | 18 753 | 38 259 | 47 091 | 58 987 | 58 987 | 58 987 | 34 035 | 34 035 | 38 253 | 47 997 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | – | – | – | 1 769 | 1 769 | 1 769 | 11 801 | 11 801 | 12 497 | 13 184 |
| Revenue cost of free services provided | – | – | – | 5 659 | 5 659 | 5 659 | 5 969 | 5 969 | 6 548 | 6 895 |
| Households below minimum service level | | | | | | | | | | |
| Water: | 29 | – | 57 | 64 | 64 | 64 | 48 | 48 | 44 | 39 |
| Sanitation/sewerage: | 64 | – | 57 | 46 | 46 | 46 | 36 | 36 | 34 | 31 |
| Energy: | – | – | – | – | – | – | – | – | – | – |
| Refuse: | – | – | – | – | – | – | – | – | – | – |

DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | 1 | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | |
| Governance and administration | | 295 101 | 307 245 | 295 069 | 488 988 | 481 336 | 481 336 | 420 721 | 475 655 | 467 078 |
| Executive and council | | - | 9 758 | - | - | - | - | - | - | - |
| Budget and treasury office | | 280 371 | 282 206 | 286 972 | 488 988 | 481 336 | 481 336 | 420 721 | 475 655 | 467 078 |
| Corporate services | | 14 730 | 15 281 | 8 097 | - | - | - | - | - | - |
| Community and public safety | | 16 439 | 17 140 | 1 891 | 6 729 | 6 729 | 6 729 | 1 815 | - | - |
| Community and social services | | 16 439 | 17 140 | 1 891 | 6 729 | 6 729 | 6 729 | 1 815 | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3 517 | 4 863 | 9 532 | 3 351 | 3 351 | 3 351 | 3 113 | 3 189 | 3 408 |
| Planning and development | | 3 517 | 4 863 | 9 532 | 3 351 | 3 351 | 3 351 | 3 113 | 3 189 | 3 408 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 299 193 | 359 543 | 404 132 | 370 110 | 363 573 | 363 573 | 536 733 | 462 466 | 412 505 |
| Electricity | | - | - | - | - | - | - | - | - | - |
| Water | | 242 483 | 353 088 | 404 132 | 362 762 | 356 225 | 356 225 | 527 833 | 453 076 | 402 618 |
| Waste water management | | 56 710 | 6 455 | - | 7 348 | 7 348 | 7 348 | 8 900 | 9 390 | 9 887 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | 614 249 | 688 790 | 710 624 | 868 178 | 854 989 | 854 989 | 962 382 | 941 310 | 882 990 |
| Expenditure - Standard | | | | | | | | | | |
| Governance and administration | | 120 243 | 100 847 | 136 406 | 195 654 | 188 468 | 188 468 | 174 953 | 181 337 | 190 837 |
| Executive and council | | 57 723 | 32 519 | 53 149 | 63 930 | 60 044 | 60 044 | 49 241 | 48 021 | 49 548 |
| Budget and treasury office | | 62 519 | 68 328 | 35 251 | 77 410 | 77 300 | 77 300 | 64 388 | 68 274 | 72 231 |
| Corporate services | | - | - | 48 005 | 54 314 | 51 124 | 51 124 | 61 324 | 65 043 | 68 857 |
| Community and public safety | | 42 175 | 57 303 | 40 419 | 59 791 | 59 503 | 59 503 | 46 565 | 49 088 | 51 974 |
| Community and social services | | 42 175 | 57 303 | 40 419 | 59 791 | 59 503 | 59 503 | 46 565 | 49 088 | 51 974 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 15 343 | 15 791 | 16 769 | 16 179 | 16 113 | 16 113 | 16 934 | 17 958 | 19 081 |
| Planning and development | | 15 343 | 15 791 | 16 769 | 16 179 | 16 113 | 16 113 | 16 934 | 17 958 | 19 081 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 220 329 | 281 833 | 328 305 | 242 546 | 233 417 | 233 417 | 220 544 | 235 231 | 256 599 |
| Electricity | | - | - | - | - | - | - | - | - | - |
| Water | | 163 619 | 214 737 | 328 305 | 231 883 | 222 754 | 222 754 | 211 695 | 225 845 | 246 669 |
| Waste water management | | 56 710 | 67 096 | - | 10 663 | 10 663 | 10 663 | 8 849 | 9 386 | 9 931 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 3 | 398 090 | 455 774 | 521 898 | 514 170 | 497 501 | 497 501 | 458 996 | 483 615 | 518 291 |
| Surplus/(Deficit) for the year | | 216 159 | 233 016 | 188 726 | 355 008 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purpose.
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure).
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure).
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - COUNCIL | | — | 9 758 | — | — | — | — | — | — | — |
| Vote 2 - CORPORATE SERVICES | | — | 15 281 | 6 499 | — | — | — | — | — | — |
| Vote 3 - FINANCE | | 295 101 | 282 206 | 288 865 | 488 988 | 481 336 | 481 336 | 420 721 | 442 244 | 467 078 |
| Vote 4 - PLANNING & WSA | | 3 517 | 4 863 | 9 532 | 3 351 | 3 351 | 3 351 | 3 113 | 3 189 | 3 408 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 16 439 | 17 140 | 1 839 | 6 729 | 6 729 | 6 729 | 1 815 | — | — |
| Vote 6 - TECHNICAL SERVICES | | 242 483 | 353 088 | 403 890 | 340 813 | 334 276 | 334 276 | 496 216 | 453 080 | 367 393 |
| Vote 7 - WATER DISTRIBUTION | | — | — | — | 21 949 | 21 949 | 21 949 | 31 668 | 33 410 | 35 181 |
| Vote 8 - WATER PURIFICATION | | — | — | — | — | — | — | — | — | — |
| Vote 9 - WASTE WATER | | 56 710 | 6 455 | — | 7 348 | 7 348 | 7 348 | 8 849 | 9 386 | 9 931 |
| Vote 10 - [NAME OF VOTE 10] | | — | — | — | — | — | — | — | — | — |
| Vote 11 - [NAME OF VOTE 11] | | — | — | — | — | — | — | — | — | — |
| Vote 12 - [NAME OF VOTE 12] | | — | — | — | — | — | — | — | — | — |
| Vote 13 - [NAME OF VOTE 13] | | — | — | — | — | — | — | — | — | — |
| Vote 14 - [NAME OF VOTE 14] | | — | — | — | — | — | — | — | — | — |
| Vote 15 - [NAME OF VOTE 15] | | — | — | — | — | — | — | — | — | — |
| Total Revenue by Vote | 2 | 614 249 | 688 790 | 710 625 | 869 178 | 854 989 | 854 989 | 962 382 | 941 310 | 882 990 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - COUNCIL | | 57 697 | 32 519 | 53 149 | 63 930 | 60 044 | 60 044 | 49 241 | 48 021 | 49 548 |
| Vote 2 - CORPORATE SERVICES | | — | — | 48 005 | 54 314 | 51 124 | 51 124 | 61 324 | 65 043 | 68 857 |
| Vote 3 - FINANCE | | 62 546 | 68 328 | 34 380 | 77 410 | 77 300 | 77 300 | 64 388 | 68 274 | 72 231 |
| Vote 4 - PLANNING & WSA | | 15 343 | 15 791 | 16 847 | 16 179 | 16 113 | 16 113 | 16 934 | 17 958 | 19 081 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 42 175 | 57 303 | 40 419 | 59 791 | 59 503 | 59 503 | 46 565 | 49 088 | 51 974 |
| Vote 6 - TECHNICAL SERVICES | | — | — | 329 097 | 17 773 | 17 772 | 17 772 | 22 678 | 26 256 | 35 441 |
| Vote 7 - WATER DISTRIBUTION | | 163 619 | 214 737 | — | 101 421 | 99 591 | 99 591 | 82 695 | 87 184 | 92 452 |
| Vote 8 - WATER PURIFICATION | | — | — | — | 112 689 | 105 390 | 105 390 | 106 322 | 112 405 | 118 777 |
| Vote 9 - WASTE WATER | | 56 710 | 67 096 | — | 10 663 | 10 664 | 10 664 | 8 849 | 9 386 | 9 931 |
| Vote 10 - [NAME OF VOTE 10] | | — | — | — | — | — | — | — | — | — |
| Vote 11 - [NAME OF VOTE 11] | | — | — | — | — | — | — | — | — | — |
| Vote 12 - [NAME OF VOTE 12] | | — | — | — | — | — | — | — | — | — |
| Vote 13 - [NAME OF VOTE 13] | | — | — | — | — | — | — | — | — | — |
| Vote 14 - [NAME OF VOTE 14] | | — | — | — | — | — | — | — | — | — |
| Vote 15 - [NAME OF VOTE 15] | | — | — | — | — | — | — | — | — | — |
| Total Expenditure by Vote | 2 | 398 090 | 455 774 | 521 898 | 514 170 | 497 501 | 497 501 | 458 996 | 483 615 | 518 291 |
| Surplus/(Deficit) for the year | 2 | 216 159 | 233 016 | 188 727 | 355 008 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand | | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Revenue By Source | | | | | | | | | | | | |
| Property rates | 2 | | — | — | — | — | — | — | — | — | — | — |
| Property rates - penalties & collection charges | | | | | | | | | | | | |
| Service charges - electricity revenue | 2 | | — | — | — | — | — | — | — | — | — | — |
| Service charges - water revenue | 2 | | 20 609 | 17 460 | 19 764 | 21 949 | 21 949 | 21 949 | 21 949 | 22 768 | 24 021 | 25 294 |
| Service charges - sanitation revenue | 2 | | 6 469 | 6 455 | 7 135 | 7 348 | 7 348 | 7 348 | 7 348 | 8 900 | 9 390 | 9 887 |
| Service charges - refuse revenue | 2 | | — | — | — | — | — | — | — | — | — | — |
| Service charges - other | | | | | | | | | | | | |
| Rental of facilities and equipment | | | 98 | 106 | 119 | 65 | 65 | 65 | 65 | 158 | 174 | 191 |
| Interest earned - external investments | | | 13 253 | 11 829 | 6 990 | 3 581 | 2 581 | 2 581 | 2 581 | 1 000 | 1 055 | 1 111 |
| Interest earned - outstanding debtors | | | 954 | 445 | | | | | | | | |
| Dividends received | | | | | | | | | | | | |
| Fines | | | | | | | | | | | | |
| Licences and permits | | | | | | | | | | | | |
| Agency services | | | | | | | | | | | | |
| Transfers recognised - operational | | | 569 662 | 290 800 | 306 610 | 312 569 | 313 032 | 313 032 | 313 032 | 336 761 | 356 333 | 390 144 |
| Other revenue | 2 | | 3 208 | 1 834 | 3 562 | 181 672 | 180 020 | 180 020 | 180 020 | 95 357 | 92 643 | 91 664 |
| Gains on disposal of PPE | | | 27 | | 23 | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | 614 249 | 328 930 | 344 194 | 532 184 | 524 995 | 524 995 | 524 995 | 464 944 | 483 615 | 518 291 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | 2 | | 92 255 | 113 005 | 128 571 | 142 395 | 142 395 | 142 395 | 142 395 | 149 581 | 159 122 | 169 690 |
| Remuneration of councillors | | | 5 674 | 6 054 | 6 191 | 6 467 | 6 467 | 6 467 | 6 467 | 6 175 | 6 570 | 7 438 |
| Debt impairment | 3 | | 5 674 | 2 526 | 6 416 | 3 594 | 3 594 | 3 594 | 3 594 | 3 594 | 3 806 | 4 015 |
| Depreciation & asset impairment | 2 | | 32 073 | 30 074 | 29 701 | 45 618 | 45 618 | 45 618 | 45 618 | 32 565 | 34 356 | 36 177 |
| Finance charges | | | 253 | 11 | | 11 | | | | — | — | — |
| Bulk purchases | 2 | | 52 496 | 67 096 | 76 016 | 84 865 | 84 865 | 84 865 | 84 865 | 84 868 | 89 536 | 94 281 |
| Other materials | 8 | | | | | | | | | | | |
| Contracted services | | | 5 982 | 47 846 | 60 520 | 72 233 | 72 233 | 72 233 | 72 233 | 47 383 | 52 217 | 62 644 |
| Transfers and grants | | | 981 | 1 042 | 1 829 | 1 981 | 1 981 | 1 981 | 1 981 | 1 861 | 1 551 | 1 551 |
| Other expenditure | 4, 5 | | 202 702 | 188 120 | 212 654 | 157 006 | 140 337 | 140 337 | 140 337 | 132 969 | 136 456 | 142 495 |
| Loss on disposal of PPE | | | | | | | | | | | | |
| Total Expenditure | | | 398 090 | 455 774 | 521 898 | 514 170 | 497 490 | 497 490 | 497 490 | 458 996 | 483 615 | 518 291 |
| Surplus/(Deficit) | | | | | | | | | | | | |
| Transfers recognised - capital | | | 216 159 | (126 844) | (177 704) | 18 014 | 27 505 | 27 505 | 27 505 | 5 948 | 0 | 0 |
| Contributions recognised - capital | 6 | | — | — | — | — | — | — | — | 497 438 | 457 695 | 364 699 |
| Contributed assets | | | | | | | | | | — | — | — |
| Surplus/(Deficit) after capital transfers & contributions | | | 216 159 | 233 016 | 188 726 | 355 008 | 357 499 | 357 499 | 357 499 | 503 386 | 457 695 | 364 699 |
| Taxation | | | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | | 216 159 | 233 016 | 188 726 | 355 008 | 357 499 | 357 499 | 357 499 | 503 386 | 457 695 | 364 699 |
| Attributable to minorities | | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | | 216 159 | 233 016 | 188 726 | 355 008 | 357 499 | 357 499 | 357 499 | 503 386 | 457 695 | 364 699 |
| Share of surplus/ (deficit) of associate | 7 | | | | | | | | | | | |
| Surplus/(Deficit) for the year | | | 216 159 | 233 016 | 188 726 | 355 008 | 357 499 | 357 499 | 357 499 | 503 386 | 457 695 | 364 699 |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

DC26 Zululand - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - COUNCIL | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - FINANCE | | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - PLANNING & WSA | | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - COMMUNITY DEVELOPMENT | | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - TECHNICAL SERVICES | | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - WATER DISTRIBUTION | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - WATER PURIFICATION | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - WASTE WATER | | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - COUNCIL | | 38 668 | 39 318 | - | - | - | - | - | - | - | - |
| Vote 2 - CORPORATE SERVICES | | 2 174 | - | 5 363 | 6 136 | 11 296 | 11 296 | 11 296 | 450 | - | - |
| Vote 3 - FINANCE | | 3 820 | 16 441 | 7 133 | 2 879 | 2 879 | 2 879 | 2 879 | 2 050 | - | - |
| Vote 4 - PLANNING & WSA | | 3 789 | 13 640 | 1 637 | 2 167 | 2 167 | 2 167 | 2 167 | 2 181 | 2 229 | 2 375 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 1 789 | 1 714 | - | 1 500 | 1 500 | 1 500 | 1 500 | - | - | - |
| Vote 6 - TECHNICAL SERVICES | | 12 788 | 1 676 445 | 309 217 | 336 326 | 335 646 | 335 646 | 335 646 | 497 538 | 457 695 | 364 699 |
| Vote 7 - WATER DISTRIBUTION | | 1 429 507 | 12 801 | - | 4 000 | 4 000 | 4 000 | 4 000 | 1 300 | - | - |
| Vote 8 - WATER PURIFICATION | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - WASTE WATER | | - | - | - | - | - | - | - | 40 | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 1 492 545 | 1 760 359 | 323 350 | 355 008 | 357 488 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |
| Total Capital Expenditure - Vote | | 1 492 545 | 1 760 359 | 323 350 | 355 008 | 357 488 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |
| Capital Expenditure - Standard | | | | | | | | | | | |
| Governance and administration | | 42 488 | 55 759 | 12 658 | 9 015 | 14 175 | 14 175 | 14 175 | 2 500 | - | - |
| Executive and council | | 38 668 | 39 318 | 162 | - | - | - | - | - | - | - |
| Budget and treasury office | | 3 820 | 16 441 | 7 133 | 2 879 | 2 879 | 2 879 | 2 879 | 2 050 | - | - |
| Corporate services | | - | - | 5 363 | 6 136 | 11 296 | 11 296 | 11 296 | 450 | - | - |
| Community and public safety | | 3 973 | 3 888 | - | 1 500 | 1 500 | 1 500 | 1 500 | - | - | - |
| Community and social services | | 1 787 | 1 714 | - | 1 500 | 1 500 | 1 500 | 1 500 | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - |
| Public safety | | 2 174 | 2 174 | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | 13 | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3 789 | 11 466 | 1 637 | 2 167 | 2 167 | 2 167 | 2 167 | 2 181 | 2 229 | 2 375 |
| Planning and development | | 3 789 | 11 466 | 1 637 | 2 167 | 2 167 | 2 167 | 2 167 | 2 181 | 2 229 | 2 375 |
| Road transport | | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 1 429 507 | 1 676 445 | 309 217 | 342 326 | 339 646 | 339 646 | 339 646 | 498 705 | 455 466 | 362 324 |
| Electricity | | - | - | - | - | - | - | - | - | - | - |
| Water | | 1 429 507 | 1 676 445 | 309 217 | 342 326 | 339 646 | 339 646 | 339 646 | 498 705 | 455 466 | 362 324 |
| Waste water management | | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - | - |
| Other | | 12 788 | 12 801 | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard | 3 | 1 492 545 | 1 760 359 | 323 512 | 355 008 | 357 488 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |
| Funded by: | | | | | | | | | | | |
| National Government | | 1 429 507 | 1 760 105 | 309 303 | 336 994 | 329 994 | 329 994 | 329 994 | 497 538 | 457 695 | 364 699 |
| Provincial Government | | 50 250 | - | 399 | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 1 479 757 | 1 756 105 | 309 702 | 336 994 | 329 994 | 329 994 | 329 994 | 497 538 | 457 695 | 364 699 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 12 788 | 4 254 | 13 810 | 16 014 | 27 494 | 27 494 | 27 494 | 5 848 | - | - |
| Total Capital Funding | 7 | 1 492 545 | 1 760 359 | 323 512 | 355 008 | 357 488 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

DC26 Zululand - Table A6 Budgeted Financial Position

| Dzozo Zuluwano - Table A6 Budgeted Financial Position | | | | | | | | | | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | 5 | - | - | 52 370 | 52 370 | 52 370 | 52 370 | 13 853 | 37 396 | 124 462 |
| Call investment deposits | 1 | 170 022 | 89 551 | - | 147 630 | 39 860 | 39 860 | 39 860 | 35 000 | 40 000 | 45 000 |
| Consumer debtors | 1 | 5 460 | 9 959 | 3 792 | 20 420 | 20 420 | 20 420 | 20 420 | 4 406 | 3 994 | 3 786 |
| Other debtors | | 3 679 | 22 626 | 10 788 | 4 730 | 4 730 | 4 730 | 4 730 | 61 101 | 56 208 | 44 788 |
| Current portion of long-term receivables | | 15 878 | | 1 754 | - | | | | 1 600 | 1 500 | 1 350 |
| Inventory | 2 | 2 550 | 3 351 | 3 366 | 6 182 | 6 182 | 6 182 | 6 182 | 3 500 | 3 700 | 3 550 |
| Total current assets | | 197 594 | 125 487 | 19 699 | 231 332 | 123 562 | 123 562 | 123 562 | 119 460 | 142 798 | 222 934 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | 3 355 | 4 009 | 3 125 | 4 529 | 4 529 | 4 529 | 4 529 | 3 200 | 3 400 | 3 740 |
| Investments | | | | | | | | | | | |
| Investment property | | | | | | | | | | | |
| Investment in Associate | | | | | | | | | | | |
| Property, plant and equipment | 3 | 1 492 545 | 1 760 822 | 2 052 992 | 2 665 910 | 2 668 390 | 2 668 390 | 2 668 390 | 3 150 782 | 3 608 864 | 3 973 563 |
| Agricultural | | | | | - | | | | - | - | - |
| Biological | | | | | - | | | | - | - | - |
| Intangible | | 261 | 376 | 384 | 361 | 361 | 361 | 361 | 368 | | |
| Other non-current assets | | | | 1 151 | | | | | | | |
| Total non current assets | | 1 496 160 | 1 765 209 | 2 057 652 | 2 670 799 | 2 673 279 | 2 673 279 | 2 673 279 | 3 154 369 | 3 612 264 | 3 977 303 |
| Total current assets | | 1 693 754 | 1 890 696 | 2 077 351 | 2 902 131 | 2 796 841 | 2 796 841 | 2 796 841 | 3 273 829 | 3 755 062 | 4 200 238 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | 39 476 | | 5 499 | | | | | | | |
| Borrowing | 4 | - | - | - | - | - | - | - | - | - | - |
| Consumer deposits | | 3 319 | 3 218 | 83 948 | 3 500 | 3 500 | 3 500 | 3 500 | 29 000 | 31 000 | 36 000 |
| Trade and other payables | 4 | 93 155 | 85 456 | 563 | 70 000 | 70 000 | 70 000 | 70 000 | 60 000 | 60 000 | 59 000 |
| Provisions | | | 5 281 | 5 869 | | | | | | | |
| Total current liabilities | | 135 950 | 93 955 | 95 879 | 73 500 | 73 500 | 73 500 | 73 500 | 89 000 | 91 000 | 95 000 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | - | 5 | 5 | - | - | - | - | - | - | - |
| Provisions | | - | - | - | - | - | - | - | - | - | - |
| Total non current liabilities | | - | 5 | 5 | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | | 135 950 | 93 960 | 95 885 | 73 500 | 73 500 | 73 500 | 73 500 | 89 000 | 91 000 | 95 000 |
| NET ASSETS | 5 | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |
| Reserves | 4 | - | - | - | - | - | - | - | - | - | - |
| Minorities' interests | | | | | | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |

References

1. Detail to be provided in Table SA3
2. In 2014/15 completed low cost housing to be transferred to beneficiaries within 12 months
3. 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A6 Budgeted Financial Position

| Description | | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash | | | 5 | | – | 52 370 | 52 370 | 52 370 | 52 370 | 13 853 | 37 396 | 124 462 |
| Call investment deposits | 1 | | 170 022 | 89 551 | – | 147 630 | 39 860 | 39 860 | 39 860 | 35 000 | 40 000 | 45 000 |
| Consumer debtors | 1 | | 5 460 | 9 959 | 3 792 | 20 420 | 20 420 | 20 420 | 20 420 | 4 406 | 3 994 | 3 785 |
| Other debtors | | | 3 679 | 22 626 | 10 788 | 4 730 | 4 730 | 4 730 | 4 730 | 61 101 | 56 208 | 44 768 |
| Current portion of long-term receivables | | | 15 878 | | 1 754 | – | – | – | – | 1 600 | 1 500 | 1 350 |
| Inventory | 2 | | 2 550 | 3 351 | 3 366 | 6 182 | 6 182 | 6 182 | 6 182 | 3 500 | 3 700 | 3 550 |
| Total current assets | | | 197 594 | 125 487 | 19 699 | 231 332 | 123 562 | 123 562 | 123 562 | 119 460 | 142 798 | 222 934 |
| Non current assets | | | | | | | | | | | | |
| Long-term receivables | | | 3 355 | 4 009 | 3 125 | 4 529 | 4 529 | 4 529 | 4 529 | 3 200 | 3 400 | 3 740 |
| Investments | | | | | | | | | | | | |
| Investment property | | | | | | | | | | | | |
| Investment in Associate | | | | | | | | | | | | |
| Property, plant and equipment | 3 | | 1 492 545 | 1 760 822 | 2 052 992 | 2 665 910 | 2 668 390 | 2 668 390 | 2 668 390 | 3 150 782 | 3 608 864 | 3 973 563 |
| Agricultural | | | | | | – | – | – | – | – | – | – |
| Biological | | | | | | – | – | – | – | – | – | – |
| Intangible | | | 261 | 378 | 364 | 361 | 361 | 361 | 361 | 368 | – | – |
| Other non-current assets | | | | | 1 151 | – | – | – | – | – | – | – |
| Total current assets | | | 1 496 160 | 1 765 209 | 2 057 652 | 2 670 799 | 2 673 279 | 2 673 279 | 2 673 279 | 3 154 369 | 3 612 264 | 3 977 303 |
| TOTAL ASSETS | | | 1 693 754 | 1 890 696 | 2 077 351 | 2 902 131 | 2 796 841 | 2 796 841 | 2 796 841 | 3 273 829 | 3 755 062 | 4 200 238 |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | 1 | | 39 476 | | 5 499 | – | – | – | – | – | – | – |
| Borrowing | 4 | | – | – | – | – | – | – | – | – | – | – |
| Consumer deposits | | | 3 319 | 3 216 | 83 948 | 3 500 | 3 500 | 3 500 | 3 500 | 29 000 | 31 000 | 36 000 |
| Trade and other payables | 4 | | 93 155 | 85 456 | 563 | 70 000 | 70 000 | 70 000 | 70 000 | 60 000 | 60 000 | 59 000 |
| Provisions | | | | 5 281 | 5 869 | – | – | – | – | – | – | – |
| Total current liabilities | | | 135 950 | 93 955 | 95 879 | 73 500 | 73 500 | 73 500 | 73 500 | 89 000 | 91 000 | 95 000 |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | | | – | 5 | 5 | – | – | – | – | – | – | – |
| Provisions | | | – | – | – | – | – | – | – | – | – | – |
| Total non current liabilities | | | – | 5 | 5 | – | – | – | – | – | – | – |
| TOTAL LIABILITIES | | | 135 950 | 93 960 | 95 885 | 73 500 | 73 500 | 73 500 | 73 500 | 89 000 | 91 000 | 95 000 |
| NET ASSETS | | | 5 | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |
| Reserves | 4 | | – | – | – | – | – | – | – | – | – | – |
| Minorities' interests | | | | | | | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | | | 5 | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |

References

1. Detail to be provided in Table SA3
2. Includes completed low cost housing to be transferred to beneficiaries within 12 months
3. Includes 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A7 Budgeted Cash Flows

| Description | | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates, penalties & collection charges | | | | | | | | | | - | - | - |
| Service charges | | | | | 36 057 | | | | | 26 918 | 30 069 | 31 663 |
| Other revenue | | | | | | 23 807 | 23 807 | 23 807 | 23 807 | 63 808 | 59 382 | 48 179 |
| Government - operating | | 1 | 595 667 | 657 071 | 306 610 | 312 569 | 312 569 | 312 569 | 312 569 | 336 761 | 356 333 | 390 144 |
| Government - capital | | 1 | | | 366 430 | 336 994 | 329 994 | 329 994 | 329 994 | 497 438 | 457 695 | 364 699 |
| Interest | | | 13 253 | 11 829 | 6 980 | 8 581 | 2 581 | 2 581 | 2 581 | 1 000 | 1 055 | 1 111 |
| Dividends | | | | | | | | | | - | - | - |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | | (401 108) | (423 465) | (494 354) | (427 920) | (411 231) | (411 231) | (411 231) | (401 327) | (421 745) | (382 479) |
| Finance charges | | | (253) | (253) | | (11) | - | - | - | - | - | - |
| Transfers and Grants | | 1 | | | (1 829) | (1 581) | (1 981) | (1 981) | (1 981) | (1 861) | (1 551) | (1 551) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | 207 559 | 245 182 | 219 894 | 252 059 | 255 739 | 255 739 | 255 739 | 522 738 | 481 238 | 451 765 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | 23 | | | | | - | - | - |
| Decrease (Increase) in non-current debtors | | | | | 884 | | | | | - | - | - |
| Decrease (Increase) other non-current receivables | | | | | - | | | | | - | - | - |
| Decrease (Increase) in non-current investments | | | | | - | | | | | - | - | - |
| Payments | | | | | | | | | | | | |
| Capital assets | | | (218 332) | (286 059) | (315 852) | (355 007) | (357 487) | (357 487) | (357 487) | (503 386) | (457 695) | (364 699) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | (218 332) | (286 059) | (314 945) | (355 007) | (357 487) | (357 487) | (357 487) | (503 386) | (457 695) | (364 699) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Short term loans | | | | | | | | | | - | - | - |
| Borrowing long term/refinancing | | | | | | | | | | - | - | - |
| Increase (decrease) in consumer deposits | | | (3 294) | (123) | | (45) | (45) | (45) | (45) | - | - | - |
| Payments | | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | (3 294) | (123) | - | (45) | (45) | (45) | (45) | - | - | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | (14 067) | (41 000) | (95 051) | (102 993) | (101 793) | (101 793) | (101 793) | 19 352 | 23 543 | 87 066 |
| Cash/cash equivalents at the year begin: | | 2 | 144 818 | 130 551 | 89 551 | 151 122 | (5 499) | (5 499) | (5 499) | (5 499) | 13 853 | 37 396 |
| Cash/cash equivalents at the year end: | | 2 | 130 551 | 89 551 | (5 500) | 48 129 | (107 292) | (107 292) | (107 292) | 13 853 | 37 396 | 124 462 |

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC26 Zululand - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | | |
| Cash and Investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 130 551 | 89 551 | (5 500) | 48 129 | (107 292) | (107 292) | (107 292) | 13 853 | 37 396 | 124 462 |
| Other current investments > 90 days | | 0 | 0 | 1 | 151 871 | 199 522 | 199 522 | 199 522 | 35 000 | 40 000 | 45 000 |
| Non current assets - Investments | 1 | - | - | - | - | - | - | - | - | - | - |
| Cash and Investments available: | | 130 551 | 89 551 | (5 499) | 200 000 | 92 230 | 92 230 | 92 230 | 48 853 | 77 396 | 169 462 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 10 735 | 13 275 | - | - | - | - | - | - | - | - |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | - | - | - | 43 688 | 43 688 | 43 688 | 43 688 | - | - | - |
| Other working capital requirements | 3 | 82 420 | 72 181 | (20 312) | 66 652 | 66 626 | 66 626 | 66 626 | 10 988 | 14 928 | 26 122 |
| Other provisions | | - | - | - | - | - | - | - | - | - | - |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | - | - | - | - | - | - | - | - | - | - |
| Total Application of cash and Investments: | | 93 155 | 85 456 | (20 312) | 110 340 | 110 314 | 110 314 | 110 314 | 10 988 | 14 928 | 26 122 |
| Surplus(shortfall) | | 37 396 | 4 095 | 14 813 | 89 660 | (18 084) | (18 084) | (18 084) | 37 865 | 62 468 | 143 340 |

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable,
4. Example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC26 Zululand - Table A9 Asset Management

| Description | | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|--|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| Total New Assets | | 1 | 1 431 031 | 5 113 | 353 442 | 355 007 | 357 488 | 357 488 | 503 386 | 457 695 | 364 699 |
| Infrastructure - Road transport | | | - | - | 2 167 | 2 167 | 2 167 | 2 167 | 2 173 | 2 229 | 2 375 |
| Infrastructure - Electricity | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | | | 1 430 485 | - | 334 826 | 334 826 | 327 826 | 327 826 | 495 365 | 455 466 | 362 324 |
| Infrastructure - Other | | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | 1 430 485 | - | 336 993 | 336 993 | 329 993 | 329 993 | 497 538 | 457 695 | 364 699 |
| Community | | | - | - | 500 | 500 | 500 | 500 | - | - | - |
| Heritage assets | | | 305 | 683 | - | - | - | - | - | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - |
| Other assets | | 6 | - | 4 254 | 15 949 | 15 949 | 25 430 | 25 430 | 5 848 | - | - |
| Agricultural Assets | | | - | - | - | - | - | - | - | - | - |
| Biological assets | | | - | - | - | - | - | - | - | - | - |
| Intangibles | | | 261 | 176 | - | 1 565 | 1 565 | 1 565 | - | - | - |
| Total Renewal of Existing Assets | | 2 | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | - | - | - |
| Infrastructure - Road transport | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | - | - | - |
| Infrastructure - Sanitation | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | - | - | - |
| Community | | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | | - | - | - | - | - | - | - | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - |
| Other assets | | 6 | - | - | - | - | - | - | - | - | - |
| Agricultural Assets | | | - | - | - | - | - | - | - | - | - |
| Biological assets | | | - | - | - | - | - | - | - | - | - |
| Intangibles | | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | | 4 | - | - | 2 167 | 2 167 | 2 167 | 2 167 | 2 173 | 2 229 | 2 375 |
| Infrastructure - Road transport | | | - | - | 2 167 | 2 167 | 2 167 | 2 167 | 2 173 | 2 229 | 2 375 |
| Infrastructure - Electricity | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | - | - | - |
| Infrastructure - Sanitation | | | 1 430 485 | - | 334 826 | 334 826 | 327 826 | 327 826 | 495 365 | 455 466 | 362 324 |
| Infrastructure - Other | | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | 1 445 143 | 11 312 | 344 130 | 353 704 | 346 704 | 346 704 | 497 538 | 457 695 | 364 699 |
| Community | | | - | - | 500 | 500 | 500 | 500 | - | - | - |
| Heritage assets | | | 305 | 683 | - | - | - | - | - | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - |
| Other assets | | | - | 4 254 | 15 949 | 15 949 | 25 430 | 25 430 | 5 848 | - | - |
| Agricultural Assets | | | - | - | - | - | - | - | - | - | - |
| Biological assets | | | - | - | - | - | - | - | - | - | - |
| Intangibles | | | 261 | 176 | - | 1 565 | 1 565 | 1 565 | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | | 2 | 1 445 709 | 16 425 | 360 579 | 371 718 | 374 199 | 503 386 | 457 695 | 364 699 |
| ASSET REGISTER SUMMARY - PPE (WDV) | | | | | | | | | | | |
| Infrastructure - Road transport | | 5 | - | - | - | - | - | - | 2 173 | 2 229 | 2 375 |
| Infrastructure - Electricity | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | | 1 025 243 | 1 675 906 | - | 2 643 363 | 2 647 396 | 2 647 396 | 3 143 148 | 3 606 635 | 3 971 168 |
| Infrastructure - Sanitation | | | 405 222 | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | 1 430 465 | 1 676 808 | - | 2 643 363 | 2 647 396 | 2 647 396 | 3 145 321 | 3 608 864 | 3 973 563 |
| Community | | | - | - | - | 500 | 500 | - | - | - | - |
| Heritage assets | | | 305 | 683 | - | - | - | - | - | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - |
| Other assets | | | 61 774 | 83 231 | - | 18 014 | 18 014 | - | 5 460 | - | - |
| Agricultural Assets | | | - | - | - | - | - | - | - | - | - |
| Biological assets | | | - | - | - | - | - | - | - | - | - |
| Intangibles | | | 261 | 378 | 384 | 361 | 361 | 361 | 388 | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | | | 5 | 1 492 805 | 1 761 200 | 384 | 2 662 237 | 2 666 270 | 3 151 189 | 3 608 864 | 3 973 563 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | |
| Depreciation & asset impairment | | | 32 073 | 30 074 | 29 701 | 45 618 | 45 618 | 45 618 | 32 565 | 34 358 | 36 177 |
| Repairs and Maintenance by Asset Class | | 3 | 18 753 | 38 259 | 47 091 | 58 987 | 58 987 | 58 987 | 34 035 | 38 253 | 47 997 |
| Infrastructure - Road transport | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | | 17 553 | 32 788 | 47 091 | 52 353 | 52 353 | 52 353 | 27 148 | 29 396 | 38 627 |
| Infrastructure - Sanitation | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | 17 553 | 32 788 | 47 091 | 52 353 | 52 353 | 52 353 | 27 148 | 29 396 | 38 627 |
| Community | | | 130 | - | - | 750 | 750 | 750 | 250 | 265 | 280 |
| Heritage assets | | | - | - | - | - | - | - | - | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - |
| Other assets | | 6, 7 | 1 070 | 5 471 | - | 5 884 | 5 884 | 5 884 | 6 637 | 8 593 | 9 090 |
| TOTAL EXPENDITURE OTHER ITEMS | | | | 50 826 | 68 333 | 76 792 | 104 605 | 104 605 | 66 600 | 72 609 | 84 174 |
| Renewal of Existing Assets as % of total capex | | | | 1.0% | 68.9% | 2.0% | 4.5% | 4.5% | 4.5% | 0.0% | 0.0% |
| Renewal of Existing Assets as % of deprecn" | | | | 45.8% | 37.6% | 24.0% | 36.6% | 36.6% | 36.6% | 0.0% | 0.0% |
| R&M as a % of PPE | | | | 1.3% | 2.2% | 2.3% | 2.2% | 2.2% | 1.1% | 1.1% | 1.2% |
| Renewal and R&M as a % of PPE | | | | 2.0% | 3.0% | 14131.0% | 3.0% | 3.0% | 3.0% | 1.0% | 1.0% |

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC26 Zululand - Table A10 Basic service delivery measurement

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Household service targets | 1 | | | | | | | | | |
| Water: | | | | | | | | | | |
| Piped water inside dwelling | | 30 000 | | 31 597 | 30 756 | 30 756 | 30 756 | 30 920 | 31 260 | 31 750 |
| Piped water inside yard (but not in dwelling) | | 34 000 | 50 000 | 42 573 | 46 935 | 46 935 | 46 935 | 49 353 | 51 653 | 53 753 |
| Using public tap (at least min.service level) | 2 | 23 000 | 16 000 | 27 725 | 29 510 | 29 510 | 29 510 | 29 811 | 31 315 | 32 410 |
| Other water supply (at least min.service level) | 4 | | | | | | | 15 368 | 15 650 | 16 510 |
| Minimum Service Level and Above sub-total | | 96 000 | 66 000 | 101 295 | 107 201 | 107 201 | 107 201 | 125 452 | 129 768 | 134 523 |
| Using public tap (< min.service level) | 3 | 29 108 | | 17 853 | 29 510 | 29 510 | 29 510 | 15 336 | 15 720 | 16 020 |
| Other water supply (< min.service level) | 4 | | | | | | | | | |
| No water supply | | | | 38 206 | 34 215 | 34 215 | 34 215 | 32 568 | 28 086 | 23 331 |
| Below Minimum Service Level sub-total | | 29 108 | - | 56 059 | 63 725 | 63 725 | 63 725 | 47 934 | 43 806 | 39 351 |
| Total number of households | 5 | 125 108 | 69 000 | 157 854 | 170 926 | 170 926 | 170 926 | 173 388 | 173 574 | 173 874 |
| Sanitation/sewerage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 38 000 | | 30 258 | 30 265 | 30 265 | 30 265 | 30 620 | 31 250 | 31 750 |
| Flush toilet (with septic tank) | | 1 000 | | 1 364 | 1 364 | 1 364 | 1 364 | 865 | 950 | 970 |
| Chemical toilet | | | | | | | | | | |
| Pit toilet (ventilated) | | 40 000 | 75 000 | 69 475 | 80 205 | 80 205 | 80 205 | 89 830 | 92 130 | 94 830 |
| Other toilet provisions (> min.service level) | | | | | | | | | | |
| Minimum Service Level and Above sub-total | | 79 000 | 75 000 | 101 097 | 111 834 | 111 834 | 111 834 | 121 616 | 124 330 | 127 550 |
| Bucket toilet | | | | | | | | | | |
| Other toilet provisions (< min.service level) | | | | | | | | | | |
| No toilet provisions | | 84 000 | | 58 757 | 48 027 | 48 027 | 48 027 | 36 150 | 33 850 | 31 150 |
| Below Minimum Service Level sub-total | | 84 000 | - | 58 757 | 48 027 | 48 027 | 48 027 | 36 150 | 33 850 | 31 150 |
| Total number of households | 5 | 143 000 | 75 000 | 157 854 | 157 861 | 157 861 | 157 861 | 157 766 | 158 180 | 158 700 |
| Energy: | | | | | | | | | | |
| Electricity (at least min.service level) | | | | | | | | | | |
| Electricity - prepaid (min.service level) | | | | | | | | | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - | - |
| Electricity (< min.service level) | | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | | |
| Other energy sources | | | | | | | | | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| Refuse: | | | | | | | | | | |
| Removed at least once a week | | | | | | | | | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - | - |
| Removed less frequently than once a week | | | | | | | | | | |
| Using communal refuse dump | | | | | | | | | | |
| Using own refuse dump | | | | | | | | | | |
| Other rubbish disposal | | | | | | | | | | |
| No rubbish disposal | | | | | | | | | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 89 000 | 96 000 | 101 295 | 141 416 | 141 416 | 141 416 | 148 487 | 155 911 | 163 707 |
| Sanitation (free minimum level service) | | | | | | | | | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | | |
| Refuse (removed at least once a week) | | | | | | | | | | |
| Cost of Free Basic Services provided (R'000) | 8 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | 1 769 | 1 769 | 1 769 | 11 801 | 12 497 | 13 184 |
| Sanitation (free sanitation service) | | | | | | | | | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | | |
| Refuse (removed once a week) | | | | | | | | | | |
| Total cost of FBS provided (minimum social package) | | - | - | - | 1 769 | 1 769 | 1 769 | 11 801 | 12 497 | 13 184 |
| Highest level of free service provided | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | 848 496 | 848 496 | 848 496 | 890 921 | 943 483 | 990 559 |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | |
| Electricity (kwh per household per month) | | | | | | | | | | |
| Refuse (average litres per week) | | | | | | | | | | |
| Revenue cost of free services provided (R'000) | 9 | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | | | | | | | | | | |
| Property rates (other exemptions, reductions and rebates) | | | | | | | | | | |
| Water | | | | | 5 659 | 5 659 | 5 659 | 5 969 | 6 548 | 6 895 |
| Sanitation | | | | | | | | | | |
| Electricity/other energy | | | | | | | | | | |
| Refuse | | | | | | | | | | |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | |
| Other | | | | | | | | | | |
| Total revenue cost of free services provided (total social package) | 6 | - | - | - | 5 659 | 5 659 | 5 659 | 5 969 | 6 548 | 6 895 |

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

DC29 Zulu16d - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description | Ref | 2015/16 | 2015/16 | 2015/16 | Current Year 2016/17 | | | | 2015/16 Medium Term Revenue & Expenditure Forecasts | | |
|--|-----|----------------|----------------|----------------|----------------------|-----------------|--------------------|------------------|---|----------------------|---------------------|
| | | Actual Outcome | Actual Outcome | Actual Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-cast outcome | Original Year 2016/17 | Revised Year 2016/17 | Budget Year 2016/17 |
| Revenue | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Total Property Rates | 1 | | | | | | | | | | |
| Less Revenue Foregone | | | | | | | | | | | |
| Net Property Rates | | | | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | | | | |
| Total Service charges - electricity revenue | 5 | | | | | | | | | | |
| Less Revenue Foregone | | | | | | | | | | | |
| Net Service charges - electricity revenue | | | | | | | | | | | |
| Service charges - water revenue | | | | | | | | | | | |
| Total Service charges - water revenue | 6 | 26 800 | 17 480 | 18 764 | 21 940 | 21 940 | 21 940 | 21 940 | 22 700 | 24 020 | 25 284 |
| Less Revenue Foregone | | | | | | | | | | | |
| Net Service charges - water revenue | | 26 800 | 17 480 | 18 764 | 21 940 | 21 940 | 21 940 | 21 940 | 22 700 | 24 020 | 25 284 |
| Service charges - sanitation revenue | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 6 400 | 6 400 | 7 136 | 7 340 | 7 340 | 7 340 | 7 340 | 8 300 | 9 100 | 9 800 |
| Less Revenue Foregone | | | | | | | | | | | |
| Net Service charges - sanitation revenue | | 6 400 | 6 400 | 7 136 | 7 340 | 7 340 | 7 340 | 7 340 | 8 300 | 9 100 | 9 800 |
| Service charges - refuse revenue | | | | | | | | | | | |
| Total Service charges - refuse revenue | | | | | | | | | | | |
| Less Revenue Foregone | | | | | | | | | | | |
| Net Service charges - refuse revenue | | | | | | | | | | | |
| Other revenue | | | | | | | | | | | |
| Accumulated Surplus (Revenue Expenditure over funding) | | 3 200 | 1 434 | 45 618 | 45 618 | 45 618 | 45 618 | 45 618 | 32 000 | 34 400 | 36 300 |
| Other revenue | | | | 3 562 | 2 078 | 2 078 | 2 078 | 2 078 | 8 782 | 55 136 | 52 262 |
| Total Other Revenue | 3 | 3 200 | 1 434 | 49 186 | 47 696 | 47 696 | 47 696 | 47 696 | 40 782 | 93 536 | 91 462 |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 65 517 | 60 040 | 128 571 | 94 101 | 94 101 | 94 101 | 94 101 | 103 381 | 110 008 | 117 331 |
| Pension and LIF Contributions | | 7 852 | 35 880 | 21 841 | 21 841 | 21 841 | 21 841 | 21 841 | 14 137 | 15 040 | 16 050 |
| Medical Aid Contributions | | 2 767 | 4 106 | 4 106 | 4 106 | 4 106 | 4 106 | 4 106 | 7 378 | 7 880 | 8 371 |
| Overtime | | 3 148 | 4 106 | 4 106 | 4 106 | 4 106 | 4 106 | 4 106 | 7 378 | 7 880 | 8 371 |
| Performance Bonus | | 5 960 | 6 796 | 6 796 | 6 796 | 6 796 | 6 796 | 6 796 | 7 378 | 7 880 | 8 371 |
| Motor Vehicle Allowance | | 402 | 515 | 515 | 515 | 515 | 515 | 515 | 560 | 580 | 600 |
| Childcare Allowance | | 503 | 611 | 611 | 611 | 611 | 611 | 611 | 650 | 680 | 700 |
| Other benefits and allowances | | 4 780 | 3 495 | 12 540 | 12 540 | 12 540 | 12 540 | 12 540 | 15 356 | 17 372 | 18 512 |
| Payments in lieu of leave | | | | | | | | | | | |
| Long service award | | | | | | | | | | | |
| Post-retirement benefit obligations | 4 | 62 355 | 1 30 000 | 28 611 | 44 365 | 44 365 | 44 365 | 44 365 | 160 000 | 180 121 | 188 000 |
| Less: Employee's Liability (Contributions to LIF, PFSA) | 5 | 10 400 | 10 400 | 10 400 | 10 400 | 10 400 | 10 400 | 10 400 | 10 400 | 10 400 | 10 400 |
| Total Employee related costs | 1 | 115 674 | 106 036 | 167 507 | 128 507 | 128 507 | 128 507 | 128 507 | 133 981 | 140 528 | 147 000 |
| Contracted services - capital | | | | | | | | | | | |
| Less: Contributions by contractor | | | | | | | | | | | |
| Total Contracted services - capital | | | | | | | | | | | |
| Total Contracted services - capital | | | | | | | | | | | |
| Capital expenditure - capital | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 32 970 | 30 174 | 29 797 | 46 919 | 46 919 | 46 919 | 46 919 | 37 565 | 34 300 | 31 411 |
| Capital expenditure | | | | | | | | | | | |
| Depreciation resulting from realisation of PPE | | | | | | | | | | | |
| Total Depreciation & asset impairment | 10 | 32 970 | 30 174 | 29 797 | 46 919 | 46 919 | 46 919 | 46 919 | 37 565 | 34 300 | 31 411 |
| Other expenditure | | | | | | | | | | | |
| Electricity & Bulk Purchase | | 34 446 | 30 100 | 16 146 | 32 914 | 34 800 | 34 815 | 34 815 | 32 815 | 34 175 | 36 100 |
| Water Bulk Purchase | | 28 000 | 27 687 | 16 000 | 16 000 | 16 000 | 16 000 | 16 000 | 16 000 | 16 000 | 16 000 |
| Total Bulk purchase | 1 | 62 446 | 57 787 | 32 146 | 48 914 | 50 800 | 50 815 | 50 815 | 48 815 | 50 175 | 52 100 |
| Other expenditure | | | | | | | | | | | |
| Cash transfers and grants | | 861 | 1 042 | 1 029 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 |
| Non-cash transfers and grants | | | | | | | | | | | |
| Total transfers and grants | 1 | 861 | 1 042 | 1 029 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 |
| Contracted services | | | | | | | | | | | |
| CLEANING SERVICES | | 1 814 | 1 770 | 89 020 | 2 380 | 2 380 | 2 380 | 2 380 | 2 380 | 2 380 | 2 380 |
| SECURITY SERVICES | | 3 780 | 7 330 | 16 236 | 16 236 | 16 236 | 16 236 | 16 236 | 16 236 | 16 236 | 16 236 |
| METTER REMOVAL SERVICES | | 341 | 480 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 |
| PEST CONTROL | | | | | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| PROFESSIONAL SERVICES | | | | | | | | | | | |
| REPAIRS AND MAINTENANCE | | | | | 58 007 | 58 007 | 58 007 | 58 007 | 58 007 | 58 007 | 58 007 |
| General Audit Service | | | | | | | | | | | |
| Other expenditure | | | | | | | | | | | |
| Allocations to organs of state | | | | | | | | | | | |
| Electricity | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Total contracted services | 6 | 6 945 | 4 592 | 114 803 | 72 222 | 72 222 | 72 222 | 72 222 | 6 345 | 82 251 | 82 944 |
| Other Expenditure by Type | | | | | | | | | | | |
| Collection costs | | | | | 1 380 | 1 380 | 1 380 | 1 380 | 1 380 | 1 380 | 1 380 |
| Contributions to other personnel | | | | | | | | | | | |
| Consultant fees | | | | | | | | | | | |
| Audit fees | | | | | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 |
| General expenses | | | | | 63 087 | 63 087 | 63 087 | 63 087 | 63 087 | 63 087 | 63 087 |
| Less: Other Expenditure by Type | 3 | 107 517 | 108 100 | 212 854 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 |
| Printing & Stationery | | | | | 1 120 | 1 120 | 1 120 | 1 120 | 1 120 | 1 120 | 1 120 |
| Water & Sewerage | | | | | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 |
| Landfill/Refuse | | | | | 8 440 | 8 440 | 8 440 | 8 440 | 8 440 | 8 440 | 8 440 |
| Electricity & Bulk Purchase | | | | | 21 120 | 21 120 | 21 120 | 21 120 | 21 120 | 21 120 | 21 120 |
| Other & LIF contributions | | | | | 8 000 | 8 000 | 8 000 | 8 000 | 8 000 | 8 000 | 8 000 |
| Other & LIF contributions | | | | | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 |
| Other & LIF contributions | | | | | 380 | 380 | 380 | 380 | 380 | 380 | 380 |
| Other & LIF contributions | | | | | 10 320 | 10 320 | 10 320 | 10 320 | 10 320 | 10 320 | 10 320 |
| Other & LIF contributions | | | | | 3 040 | 3 040 | 3 040 | 3 040 | 3 040 | 3 040 | 3 040 |
| Other & LIF contributions | | | | | 2 357 | 2 357 | 2 357 | 2 357 | 2 357 | 2 357 | 2 357 |
| Other & LIF contributions | | | | | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 |
| Other & LIF contributions | | | | | 8 584 | 8 584 | 8 584 | 8 584 | 8 584 | 8 584 | 8 584 |
| Other & LIF contributions | | | | | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 |
| Other & LIF contributions | | | | | 1 070 | 1 070 | 1 070 | 1 070 | 1 070 | 1 070 | 1 070 |
| Other & LIF contributions | | | | | 6 285 | 6 285 | 6 285 | 6 285 | 6 285 | 6 285 | 6 285 |
| Other & LIF contributions | | | | | 1 412 | 1 412 | 1 412 | 1 412 | 1 412 | 1 412 | 1 412 |
| Other & LIF contributions | | | | | 8 066 | 8 066 | 8 066 | 8 066 | 8 066 | 8 066 | 8 066 |
| Other & LIF contributions | | | | | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 |
| Other & LIF contributions | | | | | 384 | 384 | 384 | 384 | 384 | 384 | 384 |
| Total Other Expenditure | 1 | 285 780 | 285 780 | 285 780 | 285 780 | 285 780 | 285 780 | 285 780 | 285 780 | 285 780 | 285 780 |
| Other Expenditure by Type | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Other related costs | | | | | | | | | | | |
| Contracted Services | | | | | | | | | | | |
| Other Expenditure | | | | | | | | | | | |
| Total Revenue and Expenditure | 6 | 2 700 | 2 700 | 2 700 | 2 700 | 2 700 | 2 700 | 2 700 | 2 700 | 2 700 | 2 700 |

DC26 Zululand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.

| Description | Ref | Vote 1 - COUNCIL | Vote 2 - CORPORATE SERVICES | Vote 3 - FINANCE | Vote 4 - PLANNING & WSA | Vote 5 - COMMUNITY DEVELOPME NT | Vote 6 - TECHNICAL SERVICES | Vote 7 - WATER DISTRIBUTION | Vote 8 - WATER PURIFICATION | Vote 9 - WASTE WATER | Vote 10 - [NAME OF VOTE 10] | Vote 11 - [NAME OF VOTE 11] | Vote 12 - [NAME OF VOTE 12] | Vote 13 - [NAME OF VOTE 13] | Vote 14 - [NAME OF VOTE 14] | Vote 15 - [NAME OF VOTE 15] | Total |
|--|-----|---------------------|-----------------------------------|---------------------|-------------------------------|--|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | | | | | - |
| Service charges - penalties & collection charges | | | | | | | | | | | | | | | | | - |
| Service charges - electricity revenue | | | | | | | | | | | | | | | | | - |
| Service charges - water revenue | | | | | | | | 22 768 | | | | | | | | | 22 768 |
| Service charges - sanitation revenue | | | | | | | | 8 900 | | | | | | | | | 8 900 |
| Service charges - refuse revenue | | | | | | | | | | | | | | | | | - |
| Service charges - other | | | | | | | | | | | | | | | | | - |
| Rental of facilities and equipment | | | | 158 | | | | | | | | | | | | | 158 |
| Interest earned - external investments | | | | 1 000 | | | | | | | | | | | | | 1 000 |
| Interest earned - outstanding debtors | | | | | | | | | | | | | | | | | - |
| Dividends received | | | | | | | | | | | | | | | | | - |
| Fines | | | | | | | | | | | | | | | | | - |
| Licences and permits | | | | | | | | | | | | | | | | | - |
| Agency services | | | | | | | | | | | | | | | | | - |
| Other revenue | | | | 95 607 | | | | | | | | | | | | | 95 607 |
| Transfers recognised - operational | | | | 323 956 | 640 | 1 815 | 8 860 | | | | | | | | | | 328 511 |
| Gains on disposal of PPE | | | | | | | | | | | | | | | | | - |
| Total Revenue (excluding capital transfers and contributions) | | - | - | 420 721 | 940 | 1 815 | 8 860 | 31 688 | - | - | - | - | - | - | - | - | 464 944 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employment related costs | | 6 518 | 24 607 | 17 146 | 22 024 | 21 430 | 10 648 | 33 978 | 20 018 | 2 960 | | | | | | | 148 581 |
| Remuneration of councillors | | 6 175 | | | | | | | | | | | | | | | 6 175 |
| Debt impairment | | | | 3 584 | | | | | | | | | | | | | 3 584 |
| Depreciation & asset impairment | | | | 32 585 | | | | | | | | | | | | | 32 585 |
| Finance charges | | | | | | | | | | | | | | | | | - |
| Built purchases | | | | | | | | | 78 540 | 5 328 | | | | | | | 84 011 |
| Other materials | | | | | | | | | | | | | | | | | - |
| Contracted services | | 209 | 11 752 | 755 | 42 | 532 | 6 515 | 25 578 | | | | | | | | | 47 383 |
| Transfers and grants | | | | | | 319 | | 1 551 | | | | | | | | | 1 861 |
| Other expenditure | | 25 342 | 30 517 | 9 471 | 4 810 | 24 516 | 5 005 | 25 590 | 6 783 | 554 | | | | | | | 132 669 |
| Loss on disposal of PPE | | | | | | | | | | | | | | | | | - |
| Total expenditure | | 38 245 | 67 078 | 63 931 | 16 876 | 46 841 | 24 188 | 86 695 | 106 322 | 8 842 | - | - | - | - | - | - | 458 686 |
| Surplus/(Deficit) | | (38 245) | (67 078) | 356 790 | (15 936) | (45 026) | (14 328) | (55 007) | (106 322) | (8 842) | - | - | - | - | - | - | 5 946 |
| Transfers recognised - capital | | | | | 2 197 | | 485 271 | | | | | | | | | | 487 438 |
| Contributions recognised - capital | | | | | | | | | | | | | | | | | - |
| Contributed assets | | | | | | | | | | | | | | | | | - |
| Surplus/(Deficit) after capital transfers & contributions | | (38 245) | (67 078) | 356 790 | (13 739) | (45 026) | (13 903) | (55 007) | (106 322) | (8 842) | - | - | - | - | - | - | 503 363 |

References

1. Departmental columns to be based on municipal organisation structure

DC26 Zululand - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Call investment deposits | | | | | | | | | | | |
| Call deposits < 90 days | | 170 022 | 89 551 | – | 147 630 | 39 860 | 39 860 | 39 860 | 35 000 | 40 000 | 45 000 |
| Other current investments > 90 days | | | | | | | | | | | |
| Total Call Investment deposits | 2 | 170 022 | 89 551 | – | 147 630 | 39 860 | 39 860 | 39 860 | 35 000 | 40 000 | 45 000 |
| Consumer debtors | | | | | | | | | | | |
| Consumer debtors | | 5 460 | 9 959 | 3 792 | 20 420 | 20 420 | 20 420 | 20 420 | 5 000 | 7 800 | 7 800 |
| Less: Provision for debt impairment | | | | | | | | | (3 594) | (3 806) | (4 015) |
| Total Consumer debtors | 2 | 5 460 | 9 959 | 3 792 | 20 420 | 20 420 | 20 420 | 20 420 | 4 406 | 3 994 | 3 785 |
| Debt Impairment provision | | | | | | | | | | | |
| Balance at the beginning of the year | | | | | | | | | | | |
| Contributions to the provision | | | | | | | | | | | |
| Bad debts written off | | 6 500 | 2 526 | | 3 594 | 3 594 | 3 594 | 3 594 | 3 594 | 3 806 | 4 015 |
| Balance at end of year | | 6 500 | 2 526 | – | 3 594 | 3 594 | 3 594 | 3 594 | 3 594 | 3 806 | 4 015 |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 1 492 545 | 1 760 822 | 2 052 992 | 2 665 910 | 2 668 390 | 2 668 390 | 2 668 390 | 3 150 782 | 3 608 864 | 3 973 563 |
| Less: recognised as PPE | 3 | | | | | | | | | | |
| Accumulated depreciation | | | | | | | | | | | |
| Total Property, plant and equipment (PPE) | 2 | 1 492 545 | 1 760 822 | 2 052 992 | 2 665 910 | 2 668 390 | 2 668 390 | 2 668 390 | 3 150 782 | 3 608 864 | 3 973 563 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | | | | | | | | | | |
| Current portion of long-term liabilities | | | | | | | | | | | |
| Total Current liabilities - Borrowing | | – | – | – | – | – | – | – | – | – | – |
| Trade and other payables | | | | | | | | | | | |
| Trade and other creditors | | 82 420 | 72 181 | 563 | 70 000 | 70 000 | 70 000 | 70 000 | 60 000 | 60 000 | 59 000 |
| Unspent conditional transfers | | 10 735 | 13 275 | | | | | | | | |
| VAT | | | | | | | | | | | |
| Total Trade and other payables | 2 | 93 155 | 85 456 | 563 | 70 000 | 70 000 | 70 000 | 70 000 | 60 000 | 60 000 | 59 000 |
| Non current liabilities - Borrowing | | | | | | | | | | | |
| Borrowing | 4 | | | | | | | | | | |
| Finance leases (including PPP asset element) | | – | 5 | 5 | | | | | | | |
| Total Non current liabilities - Borrowing | | – | 5 | 5 | – | – | – | – | – | – | – |
| Provisions - non-current | | | | | | | | | | | |
| Retirement benefits | | | | | | | | | | | |
| List other major provision items | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Total Provisions - non-current | | – | – | – | – | – | – | – | – | – | – |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | 1 341 645 | 1 563 720 | 1 792 741 | 2 473 623 | 2 365 842 | 2 365 842 | 2 365 842 | 2 681 443 | 3 206 367 | 3 740 539 |
| GRAP adjustments | | | | | | | | | | | |
| Restated balance | | 1 341 645 | 1 563 720 | 1 792 741 | 2 473 623 | 2 365 842 | 2 365 842 | 2 365 842 | 2 681 443 | 3 206 367 | 3 740 539 |
| Surplus/(Deficit) | | 216 159 | 233 018 | 188 726 | 355 008 | 357 499 | 357 499 | 357 499 | 503 386 | 457 695 | 364 699 |
| Appropriations to Reserves | | | | | | | | | | | |
| Transfers from Reserves | | | | | | | | | | | |
| Depreciation offsets | | | | | | | | | | | |
| Other adjustments | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 1 | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | | | | | | | | | | |
| Capital replacement | | | | | | | | | | | |
| Self-insurance | | | | | | | | | | | |
| Other reserves | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | |
| Total Reserves | 2 | – | – | – | – | – | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 1 557 804 | 1 796 736 | 1 981 466 | 2 828 631 | 2 723 341 | 2 723 341 | 2 723 341 | 3 184 829 | 3 664 062 | 4 105 238 |

Total capital expenditure includes expenditure on nationally significant priorities:

[illegible]

DC26 Zululand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| DC26 Zululand - Supporting Table 3A4 Reconciliation of IDP Strategic Objectives and Budget (Revenue) | | | | | | | | | | | | | |
|--|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|---------|
| Strategic Objective | Goal | Goal Code | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | | |
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 | |
| R thousand | | | | | | | | | | | | | |
| Governance and administration | To develop internal capacity to ensure effective and efficient service delivery | | | 295 101 | 307 245 | 295 069 | 488 988 | 481 336 | 481 336 | 420 721 | 447 015 | 479 703 | |
| Community and public safety | To promote social development | | | 16 439 | 17 140 | 1 521 | 1 184 | 1 184 | 1 184 | 1 315 | — | — | |
| Economic and environmental services | To promote economic development | | | 3 517 | 4 663 | 0 510 | 6 729 | 6 729 | 6 729 | 940 | 3 189 | 3 408 | |
| Trading services | To facilitate the delivery of sustainable infrastructure and services | | | 299 193 | 307 177 | 30 520 | 35 283 | 35 746 | 35 746 | 41 468 | 33 410 | 35 181 | |
| Allocations to other priorities | | | | 2 | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | | 1 | 614 249 | 328 930 | 387 112 | 532 184 | 524 995 | 524 995 | 464 944 | 483 615 | 518 291 |

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| 2020 Estimates - Supporting Table 6A: Recommendation 1 of 1 Strategic Objectives and Budget (operating expenditure) | | | | | | | | | | | | |
|---|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Strategic Objective | Goal | Goal Code | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | | | |
| Governance and administration | To develop internal capacity to ensure effective and efficient service delivery | | | 129 216 | 129 216 | 136 406 | 195 654 | 188 468 | 186 468 | 174 563 | 161 337 | 190 637 |
| Community and public safety | To promote social development | | | 42 175 | 42 175 | 40 419 | 59 791 | 59 503 | 59 503 | 46 565 | 40 083 | 55 974 |
| Economic and environmental services | To promote economic development | | | 15 343 | 15 343 | 15 768 | 16 179 | 16 113 | 16 113 | 16 934 | 17 938 | 19 081 |
| Trading services | To facilitate the delivery of sustainable infrastructure and services | | | 221 155 | 278 040 | 328 306 | 242 546 | 233 417 | 233 417 | 220 544 | 235 231 | 256 599 |
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1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|-------------------------------------|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | | | |
| Governance and administration | To develop internal capacity to ensure effective and efficient service delivery | A | | 42 495 | 55 754 | 12 658 | 9 015 | 14 175 | 14 175 | 2 500 | - | - |
| Community and public safety | To promote social development | B | | 3 973 | 3 888 | 1 811 | 1 500 | 1 500 | 1 500 | - | - | - |
| Economic and environmental services | To promote economic development | C | | 3 739 | 11 456 | | 2 167 | 2 167 | 2 167 | 2 161 | 2 229 | 2 375 |
| Trading services | To facilitate the delivery of sustainable infrastructure and services | D | | 1 442 295 | 1 689 245 | 309 217 | 342 326 | 335 646 | 339 646 | 458 705 | 485 495 | 362 324 |
| | | E | | | | | | | | | | |
| | | F | | | | | | | | | | |
| | | G | | | | | | | | | | |
| | | H | | | | | | | | | | |
| | | I | | | | | | | | | | |
| | | J | | | | | | | | | | |
| | | K | | | | | | | | | | |
| | | L | | | | | | | | | | |
| | | M | | | | | | | | | | |
| | | N | | | | | | | | | | |
| | | O | | | | | | | | | | |
| | | P | | | | | | | | | | |
| Allocations to other priorities | | | | 3 | | | | | | | | |
| Total Capital Expenditure | | | | 1 | 1 492 545 | 1 760 359 | 323 512 | 355 008 | 357 488 | 503 386 | 457 695 | 364 699 |

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

[illegible][illegible]

2. Only include prior 10 yr comparative information for individual measures where relevant activity occurred in that year/s

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1.5 | 1.3 | 0.2 | 3.1 | 1.7 | 1.7 | 1.7 | 1.3 | 1.6 | 2.3 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1.5 | 1.3 | 0.2 | 3.1 | 1.7 | 1.7 | 1.7 | 1.3 | 1.6 | 2.3 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 1.3 | 1.0 | - | 2.7 | 1.3 | 1.3 | 1.3 | 0.5 | 0.9 | 1.8 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 0.0% | 0.0% | 120.8% | 11.3% | 11.4% | 11.4% | 11.4% | 71.3% | 70.9% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 0.0% | 0.0% | 117.9% | 11.3% | 11.4% | 11.4% | 11.4% | 71.3% | 70.9% | 62.8% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 4.6% | 11.1% | 5.7% | 5.8% | 5.7% | 5.7% | 5.7% | 15.1% | 13.5% | 10.4% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | 37.0% | 37.0% | 37.0% | 37.0% | 30.0% | 30.0% | 30.0% |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA' s 65(e)) | | | | 100.0% | | | | | | |
| Creditors to Cash and Investments | | 63.1% | 80.6% | -10.2% | 145.4% | -65.2% | -65.2% | -65.2% | 433.1% | 160.4% | 47.4% |
| Other Indicators | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kWh) | | | | | | | | | | |
| | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) | | | | 1 635 | 1 635 | 1 635 | 1 635 | 1 471 | 1 177 | 883 |
| | Total Cost of Losses (Rand '000) | | | | 3 452 | 3 452 | 3 452 | 3 452 | 3 275 | 2 762 | 3 452 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | 39.0% | 39.0% | 39.0% | 39.0% | 29.0% | 19.0% | 10.0% |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 15.0% | 34.4% | 37.4% | 26.8% | 27.1% | 27.1% | 27.1% | 32.2% | 32.9% | 32.7% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 15.9% | 38.1% | 39.2% | 27.3% | 27.6% | 27.6% | | 33.5% | 34.3% | 34.2% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 3.1% | 11.6% | 13.7% | 11.1% | 11.2% | 11.2% | | 7.3% | 7.9% | 9.3% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 5.3% | 9.1% | 8.6% | 6.6% | 6.7% | 6.7% | 6.7% | 7.0% | 7.1% | 7.0% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | 3.8 | 5.5 | 4.4 | 85.1 | 85.1 | 85.1 | 212.0 | 121.5 | 114.6 | 115.4 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 92.1% | 135.7% | 60.5% | 85.7% | 85.7% | 85.7% | 85.7% | 210.9% | 163.7% | 141.1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 6.4 | 3.4 | (0.2) | 1.5 | (3.5) | (3.5) | (3.5) | 0.5 | 1.2 | 3.8 |

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC28 Zealand - Supporting Table SA.8 Social, economic and demographic statistics and assumptions

[illegible]

Detail on the provision of municipal services for A10

[illegible]

DC28 Zulufoord Supporting Table SA10 Funding assessment

| Description | WFA section | Ref | 2015/12 | 2016/12 | 2017/12 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|-------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit estimates | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Function revenue | | | | | | | | | | | | |
| Confidence improvement at the year end - R1000 | 16(1)(a) | 1 | 130 361 | 89 581 | 5 522 | 46 129 | (127 232) | (107 262) | (107 262) | 13 855 | 37 396 | 124 402 |
| Cash - Investments at the year end - R1 000 | 16(1)(b) | 2 | 37 366 | 4 082 | 14 613 | 80 682 | (18 286) | (18 066) | (18 066) | 37 892 | 82 488 | 143 340 |
| Cash year end monthly application payments | 16(1)(b) | 3 | 8 4 | 3 4 | (2 2) | 1 5 | 2 5 | (3 5) | (3 5) | 0 1 | 1 2 | 3 5 |
| Surplus/Deficit excluding depreciation offsets: R1000 | 16(1)(c) | 4 | 216 158 | 233 015 | 188 728 | 355 008 | 357 433 | 357 433 | 357 433 | 503 1 6 | 427 605 | 394 000 |
| Service charges rev 75% range - macro CPPI target, notations | 16(1)(a)(2) | 5 | N/A | (17 7%) | 6 0% | 2 0% | 6 0% | (6 0%) | (6 0%) | 2 1% | (6 0%) | (6 7%) |
| Cash receipts % of Ratepayer & Other revenue | 16(1)(a)(2) | 6 | 0 0% | 0 0% | 117 0% | 11 3% | 11 4% | 11 4% | 11 4% | 71 3% | 72 0% | 62 8% |
| Debt impairment expense as a % of total liability revenue | 16(1)(a)(2) | 7 | 21 0% | 10 8% | 23 3% | 12 3% | 12 3% | 12 3% | 12 3% | 11 3% | 11 4% | 11 4% |
| Capital payments % of capital expenditure | 16(1)(a)(2) | 8 | 14 8% | 15 3% | 97 3% | 100 4 | 100 0% | 100 0% | 100 0% | 100 0% | 100 0% | 100 0% |
| Borrowing receipts % of capital expenditure (incl. interest) | 16(1)(a) | 9 | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% |
| Grants % of Govt. % - Integrated allocations | 16(1)(a) | 10 | N/A | 30 3% | (49 0%) | 54 0% | 0 0% | 0 0% | 0 0% | 100 0% | 94 4% | 0 0% |
| Current consumer debtors % change - 100/100 | 16(1)(a) | 11 | N/A | 10 0% | (22 1%) | 41 0% | 0 0% | 0 0% | 0 0% | (22 3%) | 6 3% | (19 10%) |
| Long term receivables % change - 100/100 | 16(1)(a) | 12 | N/A | 10 0% | (22 1%) | 41 0% | 0 0% | 0 0% | 0 0% | (22 3%) | 6 3% | 10 0% |
| RAM % of Property Tax & Equivalents | 20(1)(a) | 13 | 1 2% | 2 2% | 2 2% | 2 2% | 2 2% | 2 2% | 2 2% | 1 1% | 1 1% | 1 2% |
| Asset renewal % of capital budget | 20(1)(a) | 14 | 1 0% | 0 0% | 2 2% | 4 7% | 4 7% | 4 7% | 0 0% | 0 0% | 0 0% | 0 0% |
| Notes | | | | | | | | | | | | |
| 1. Positive cash flow - increase indicative of minimum compliance - subject to 2 | | | | | | | | | | | | |
| 2. Deferred cash and investment application (included) from cash balances | | | | | | | | | | | | |
| 3. Indicative of sufficient liquidity to meet average monthly operating payments | | | | | | | | | | | | |
| 4. Indicative of funded operational requirements | | | | | | | | | | | | |
| 5. Indicative of adherence to macro-economic targets (prior to 2015/16 revenue not available for high capacity municipalities and later for other capacity classifications) | | | | | | | | | | | | |
| 6. Realistic average cash collection forecasts as % of annual total revenue | | | | | | | | | | | | |
| 7. Realistic average loans - as a debt requirement (assumed debt provision) | | | | | | | | | | | | |
| 8. Indicative of planned capital expenditure level & cash payment budget | | | | | | | | | | | | |
| 9. Indicative of compliance with borrowing body for the capital budget - should not exceed 100% unless refinancing | | | | | | | | | | | | |
| 10. Subordination of Medium Term Revenue & Expenditure Framework included in budget | | | | | | | | | | | | |
| 11. Indicative of realistic current annual revenue collection targets (prior to 2015/16 revenue not available for high capacity municipalities and later for other capacity classifications) | | | | | | | | | | | | |
| 12. Indicative of realistic long term annual revenue collection targets (prior to 2015/16 revenue not available for high capacity municipalities and later for other capacity classifications) | | | | | | | | | | | | |
| 13. Indicative of a realistic allowance for repairs & maintenance of assets - functioning assets revenue protection | | | | | | | | | | | | |
| 14. Indicative of a realistic allowance for asset renewal (analysis of asset renewal projects as % of total capital projects - detailed capital plan - functioning assets revenue protection) | | | | | | | | | | | | |
| Revenue breakdown | | | | | | | | | | | | |
| % of total revenue - charges (incl. group rates) | 16(1)(a) | | (11 7%) | 12 5% | 6 0% | 0 0% | 0 0% | 0 0% | 0 0% | 5 1% | 5 0% | 5 3% |
| % of total revenue - taxes | 16(1)(a) | | 0 0% | 1 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% |
| % of total revenue - services revenue | 16(1)(a) | | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% |
| % of total revenue - water revenue | 16(1)(a) | | (10 3%) | 12 2% | 11 1% | 0 0% | 0 0% | 0 0% | 0 0% | 3 7% | 7 9% | 0 0% |
| % of total revenue - electricity revenue | 16(1)(a) | | (7 2%) | 10 0% | 3 0% | 0 0% | 0 0% | 0 0% | 0 0% | 21 1% | 5 5% | 5 5% |
| % of total revenue - refuse revenue | 16(1)(a) | | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% |
| % of total revenue - other | 16(1)(a) | | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% | 0 0% |
| Total liability revenue | 16(1)(a) | | 27 078 | 23 915 | 38 877 | 20 287 | 20 287 | 20 287 | 20 287 | 31 613 | 33 416 | 35 181 |
| Service charges | 16(1)(a) | | 27 078 | 23 915 | 38 880 | 20 287 | 20 287 | 20 287 | 20 287 | 31 613 | 33 416 | 35 181 |
| Property rates | 16(1)(a) | | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 16(1)(a) | | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 16(1)(a) | | 20 800 | 17 480 | 10 794 | 21 946 | 21 946 | 21 946 | 21 946 | 22 785 | 24 021 | 25 204 |
| Service charges - sanitation revenue | 16(1)(a) | | 6 468 | 6 455 | 7 135 | 7 346 | 7 346 | 7 346 | 7 346 | 8 800 | 9 380 | 9 687 |
| Service charges - refuse revenue | 16(1)(a) | | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | 16(1)(a) | | - | - | - | - | - | - | - | - | - | - |
| Interest on debtors and equipment | 16(1)(a) | | 85 | 108 | 118 | 85 | 86 | 85 | 85 | 156 | 174 | 181 |
| Capital expenditure excluding capital grant finding | 16(1)(a) | | 12 788 | 4 254 | 13 048 | 18 014 | 27 494 | 27 494 | 27 494 | 5 940 | - | - |
| Cash receipts from ratepayers | 16(1)(a) | | - | - | 38 087 | 23 807 | 23 807 | 23 807 | 23 807 | 30 727 | 36 451 | 29 642 |
| Ratepayer & Other revenue | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| Change in consumer debtors (current and non-current) | 16(1)(a) | | (605) | 8 222 | (17 586) | 10 220 | 10 220 | 10 220 | 10 220 | 40 528 | (5 255) | (11 440) |
| Operating and Capital Grant Revenue | 16(1)(a) | | 558 052 | 650 051 | 673 040 | 643 053 | 643 053 | 643 053 | 643 053 | 554 195 | 554 028 | 554 028 |
| Capital expenditure - total | 20(1)(a) | | 1 482 545 | 1 780 358 | 223 350 | 365 008 | 357 488 | 357 488 | 357 488 | 553 388 | 457 605 | 394 000 |
| Capital expenditure - renewal | 20(1)(a) | | 14 679 | 11 342 | 7 127 | 18 711 | 18 711 | 18 711 | - | - | - | - |
| Revenue breakdown - percentage | | | | | | | | | | | | |
| Growth percentage maximum | 16(1)(a) | | 0 0% | 0 0% | 6 0% | 0 0% | 0 0% | 0 0% | 0 0% | 6 0% | 6 0% | 6 0% |
| CPPI percentage | 16(1)(a) | | 4 7% | 3 9% | 4 0% | 5 0% | 5 0% | 5 0% | 5 0% | 6 4% | 6 0% | 6 4% |
| Debt repayment grants total MFT | 16(1)(a) | | - | - | - | - | - | - | - | 354 576 | 346 125 | - |
| Capital grants total MFT | 16(1)(a) | | - | - | - | - | - | - | - | 487 438 | 1 014 481 | - |
| Provincial operating grants | 16(1)(a) | | - | - | - | - | - | - | - | 1 511 | (5 511) | - |
| Provincial capital grants | 16(1)(a) | | - | - | - | - | - | - | - | - | - | - |
| Disaster Municipality grants | 16(1)(a) | | - | - | - | - | - | - | - | - | - | - |
| Total grants/other (incl. national, provincial and disaster grants) | 16(1)(a) | | - | - | - | - | - | - | - | 533 919 | 852 079 | - |
| Average annual collection rate (current and non-current) | 16(1)(a) | | - | - | - | - | - | - | - | - | - | - |
| Revenue breakdown - absolute | | | | | | | | | | | | |
| Revenue - Water | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Electricity | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Sanitation | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Refuse | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Other | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Total | 16(1)(a) | | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 |
| Revenue breakdown - percentage | | | | | | | | | | | | |
| % of total revenue - water | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - electricity | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - sanitation | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - refuse | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - other | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - total | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| Revenue breakdown - absolute | | | | | | | | | | | | |
| Revenue - Water | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Electricity | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Sanitation | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Refuse | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Other | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Total | 16(1)(a) | | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 |
| Revenue breakdown - percentage | | | | | | | | | | | | |
| % of total revenue - water | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - electricity | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - sanitation | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - refuse | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - other | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - total | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| Revenue breakdown - absolute | | | | | | | | | | | | |
| Revenue - Water | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Electricity | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Sanitation | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Refuse | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Other | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Total | 16(1)(a) | | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 |
| Revenue breakdown - percentage | | | | | | | | | | | | |
| % of total revenue - water | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - electricity | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - sanitation | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - refuse | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - other | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - total | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| Revenue breakdown - absolute | | | | | | | | | | | | |
| Revenue - Water | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Electricity | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Sanitation | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Refuse | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Other | 16(1)(a) | | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 |
| Revenue - Total | 16(1)(a) | | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 | 5 380 |
| Revenue breakdown - percentage | | | | | | | | | | | | |
| % of total revenue - water | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - electricity | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 127 037 |
| % of total revenue - sanitation | 16(1)(a) | | 31 338 | 35 301 | 30 680 | 21 004 | 209 362 | 209 362 | 209 362 | 127 183 | 128 227 | 1 |

DC26 Zululand - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Property rates (rate in the Rand) | 1 | | | | | | | | |
| Residential properties | | | | | | | | | |
| Residential properties - vacant land | | | | | | | | | |
| Formal/informal settlements | | | | | | | | | |
| Small holdings | | | | | | | | | |
| Farm properties - used | | | | | | | | | |
| Farm properties - not used | | | | | | | | | |
| Industrial properties | | | | | | | | | |
| Business and commercial properties | | | | | | | | | |
| Communal land - residential | | | | | | | | | |
| Communal land - small holdings | | | | | | | | | |
| Communal land - farm property | | | | | | | | | |
| Communal land - business and commercial | | | | | | | | | |
| Communal land - other | | | | | | | | | |
| State-owned properties | | | | | | | | | |
| Municipal properties | | | | | | | | | |
| Public service infrastructure | | | | | | | | | |
| Privately owned towns serviced by the owner | | | | | | | | | |
| State trust land | | | | | | | | | |
| Restitution and redistribution properties | | | | | | | | | |
| Protected areas | | | | | | | | | |
| National monuments properties | | | | | | | | | |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | | | | | | | |
| Indigent rebate or exemption | | | | | | | | | |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| Temporary relief rebate or exemption | | | | | | | | | |
| us side farmers rebate or exemption | | | | | | | | | |
| s rebates or exemptions | | | | | | | | | |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fee (Rand/month) | | | | | | | | | |
| Service point - vacant land (Rand/month) | | | | | | | | | |
| Water usage - flat rate tariff (c/d) | | | | | | | | | |
| Water usage - life line tariff | | | | | | | | | |
| Water usage - Block 1 (c/d) | | | | | | | | | |
| Water usage - Block 2 (c/d) | | | | | | | | | |
| Water usage - Block 3 (c/d) | | | | | | | | | |
| Water usage - Block 4 (c/d) | | | | | | | | | |
| Other | | | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fee (Rand/month) | | | | | | | | | |
| Service point - vacant land (Rand/month) | | | | | | | | | |
| Waste water - flat rate tariff (c/d) | | | | | | | | | |
| Volumetric charge - Block 1 (c/d) | | | | | | | | | |
| Volumetric charge - Block 2 (c/d) | | | | | | | | | |
| Volumetric charge - Block 3 (c/d) | | | | | | | | | |
| Volumetric charge - Block 4 (c/d) | | | | | | | | | |
| Other | | | | | | | | | |
| Electricity tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fee (Rand/month) | | | | | | | | | |
| Service point - vacant land (Rand/month) | | | | | | | | | |
| FBE | | | | | | | | | |
| Life-line tariff - meter | | | | | | | | | |
| Life-line tariff - prepaid | | | | | | | | | |
| Flat rate tariff - meter (c/kwh) | | | | | | | | | |
| Flat rate tariff - prepaid (c/kwh) | | | | | | | | | |
| or - IBT Block 1 (c/kwh) | | | | | | | | | |
| Meter - IBT Block 2 (c/kwh) | | | | | | | | | |
| Meter - IBT Block 3 (c/kwh) | | | | | | | | | |
| Meter - IBT Block 4 (c/kwh) | | | | | | | | | |
| Meter - IBT Block 5 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 1 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 2 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 3 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 4 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 5 (c/kwh) | | | | | | | | | |
| Other | | | | | | | | | |
| Waste management tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Street cleaning charge | | | | | | | | | |
| Basic charge/fee | | | | | | | | | |
| 80l bin - once a week | | | | | | | | | |
| 250l bin - once a week | | | | | | | | | |

References

1. If properties are not rated or zero rated this must be indicated as such
 2. Please provide detailed descriptions on Sheet SA13b

DC26 Zululand - Supporting Table SA13b Service Tariffs by category - explanatory

[illegible]

DC26 Zululand - Supporting Table SA14 Household bills

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 % Incr. | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | 4.40 | 4.40 | | 4.84 | 6.84 | 4.84 | 7.5% | 6.00 | 6 | 7 |
| Water: Consumption | | 109.00 | 116.09 | | 128.00 | 128.00 | 128.00 | 7.3% | 155.00 | 166.65 | 179.15 |
| Sanitation | | 42.00 | 48.76 | | 53.64 | 53.64 | 53.64 | 7.5% | 80.88 | 88.05 | 93.47 |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| sub-total | | 146.40 | 169.25 | - | 186.48 | 186.48 | 186.48 | 29.7% | 241.88 | 260.05 | 279.55 |
| VAT on Services | | | | | | | | | | | |
| Total large household bill: | | 146.40 | 169.25 | - | 186.48 | 186.48 | 186.48 | 29.7% | 241.88 | 260.05 | 279.55 |
| % Increase/-decrease | | | 15.6% | (100.0%) | - | - | - | | 29.7% | 7.5% | 7.5% |
| Monthly Account for Household - 'Affordable Range' | 2 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | 4.40 | 4.40 | | 4.40 | 4.40 | 4.40 | 7.5% | 6.00 | 6.45 | 6.93 |
| Water: Consumption | | 109.52 | 116.09 | | 128.00 | 128.00 | 128.00 | 7.5% | 155.00 | 166.65 | 179.15 |
| Sanitation | | 48.00 | 48.76 | | 53.64 | 53.64 | 53.64 | 7.5% | 80.88 | 86.95 | 93.47 |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| sub-total | | 161.92 | 169.25 | - | 186.04 | 186.04 | 186.04 | 30.0% | 241.88 | 260.05 | 279.55 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | 161.92 | 169.25 | - | 186.04 | 186.04 | 186.04 | 30.0% | 241.88 | 260.05 | 279.55 |
| % Increase/-decrease | | | 4.5% | (100.0%) | - | - | - | | 30.0% | 7.5% | 7.5% |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | 3 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| sub-total | | - | - | - | - | - | - | - | - | - | - |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | - | - | - | - | - | - | - | - | - | - |
| % Increase/-decrease | | | - | - | - | - | - | | - | - | - |

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

DC26 Zululand - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | 170 022 | 89 551 | — | 147 630 | 39 860 | 39 860 | 35 000 | 40 000 | 45 000 |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | |
| Municipality sub-total | 1 | 170 022 | 89 551 | — | 147 630 | 39 860 | 39 860 | 35 000 | 40 000 | 45 000 |
| Entities | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Entities sub-total | | — | — | — | — | — | — | — | — | — |
| Consolidated total: | | 170 022 | 89 551 | — | 147 630 | 39 860 | 39 860 | 35 000 | 40 000 | 45 000 |

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments).

DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity Name of Institution & Investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate 3. | Commission Paid (Rands) | Commission Recipient | Expiry date of Investment |
|--|-----|----------------------|--------------------|--------------------------------|------------------------------------|---------------------|----------------------------|----------------------|------------------------------|
| | | Yrs/Months | | | | | | | |
| Parent municipality Zululand District Municipality | 1 | Months | Call Deposit | No | Variable | 5 | ii | ii | 32 Days |
| Municipality sub-total | | | | | | | | | |
| Entities | | | | | | | | | |
| Entities sub-total | | | | | | | | | |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | |

Reference
1. T...ements must reconcile to all items in Table SA15 for the Current Year (30 June)
2. Lis...estments in expiry date order

DC26 Zululand - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | - | - | - | - | - | - |
| Long-Term Loans (non-annuity) | | 1 255 | | | - | - | - | - | - | - |
| Local registered stock | | | | | - | - | - | - | - | - |
| Instalment Credit | | | | | - | - | - | - | - | - |
| Financial Leases | | 107 | | | - | - | - | - | - | - |
| PPP liabilities | | | | | - | - | - | - | - | - |
| Finance Granted By Cap Equipment Supplier | | | | | - | - | - | - | - | - |
| Marketable Bonds | | | | | - | - | - | - | - | - |
| Non-Marketable Bonds | | | | | - | - | - | - | - | - |
| Bankers Acceptances | | | | | - | - | - | - | - | - |
| Financial derivatives | | | | | - | - | - | - | - | - |
| Other Securities | | | | | - | - | - | - | - | - |
| Municipality sub-total | 1 | 1 362 | - | - | - | - | - | - | - | - |
| Entities | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | - | - | - | - | - | - |
| Long-Term Loans (non-annuity) | | | | | - | - | - | - | - | - |
| Local registered stock | | | | | - | - | - | - | - | - |
| Instalment Credit | | | | | - | - | - | - | - | - |
| Financial Leases | | | | | - | - | - | - | - | - |
| PPP liabilities | | | | | - | - | - | - | - | - |
| Finance Granted By Cap Equipment Supplier | | | | | - | - | - | - | - | - |
| Marketable Bonds | | | | | - | - | - | - | - | - |
| Non-Marketable Bonds | | | | | - | - | - | - | - | - |
| Bankers Acceptances | | | | | - | - | - | - | - | - |
| Financial derivatives | | | | | - | - | - | - | - | - |
| Other Securities | | | | | - | - | - | - | - | - |
| Entities sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Total Borrowing | 1 | 1 362 | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|---|---|---|---|---|---|---|---|---|---|
| Unspent Borrowing - Categorised by type | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | - | - | - | - | - | - |
| Long-Term Loans (non-annuity) | | | | | - | - | - | - | - | - |
| Local registered stock | | | | | - | - | - | - | - | - |
| Instalment Credit | | | | | - | - | - | - | - | - |
| Financial Leases | | | | | - | - | - | - | - | - |
| PPP liabilities | | | | | - | - | - | - | - | - |
| Finance Granted By Cap Equipment Supplier | | | | | - | - | - | - | - | - |
| Marketable Bonds | | | | | - | - | - | - | - | - |
| Non-Marketable Bonds | | | | | - | - | - | - | - | - |
| Bankers Acceptances | | | | | - | - | - | - | - | - |
| Financial derivatives | | | | | - | - | - | - | - | - |
| Other Securities | | | | | - | - | - | - | - | - |
| Municipality sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Entities | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | - | - | - | - | - | - |
| Long-Term Loans (non-annuity) | | | | | - | - | - | - | - | - |
| Local registered stock | | | | | - | - | - | - | - | - |
| Instalment Credit | | | | | - | - | - | - | - | - |
| Financial Leases | | | | | - | - | - | - | - | - |
| PPP liabilities | | | | | - | - | - | - | - | - |
| Finance Granted By Cap Equipment Supplier | | | | | - | - | - | - | - | - |
| Marketable Bonds | | | | | - | - | - | - | - | - |
| Non-Marketable Bonds | | | | | - | - | - | - | - | - |
| Bankers Acceptances | | | | | - | - | - | - | - | - |
| Financial derivatives | | | | | - | - | - | - | - | - |
| Other Securities | | | | | - | - | - | - | - | - |
| Entities sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Total Unspent Borrowing | 1 | - | - | - | - | - | - | - | - | - |

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 237 820 | 274 579 | 297 733 | 305 590 | 305 590 | 305 590 | 334 696 | 355 933 | 364 006 |
| Local Government Equitable Share | | 234 326 | 258 854 | 276 930 | 297 420 | 297 420 | 297 420 | 322 706 | 346 723 | 346 723 |
| Finance Management | | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 |
| Municipal Systems Improvement | | 1 000 | 1 000 | 890 | 934 | 934 | 934 | 940 | 960 | 1 033 |
| Water Services Operating Subsidy | | | 8 268 | 15 721 | 3 500 | 3 500 | 3 500 | 6 000 | 7 000 | 15 000 |
| EPWP Incentive | | 1 244 | 5 207 | 2 942 | 2 486 | 2 486 | 2 486 | 3 500 | - | - |
| Water Services Operating Subsidy | | | | | | | | | | |
| Other transfers/grants [insert description] | | | | | | | | | | |
| Provincial Government: | | 4 004 | 1 928 | 1 639 | 6 979 | 6 979 | 6 979 | 2 065 | 400 | - |
| Corridor Development | | | | | 5 000 | 5 000 | 5 000 | - | - | - |
| Art Centre Subsidies (Indonsa Grant) | | 1 487 | 1 661 | 1 639 | 1 729 | 1 729 | 1 729 | 1 815 | - | - |
| Shared services | | 2 517 | 365 | | 250 | 250 | 250 | 250 | 400 | - |
| Other transfers/grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Total Operating Transfers and Grants | 5 | 241 824 | 276 505 | 299 372 | 312 569 | 312 569 | 312 569 | 336 761 | 356 333 | 364 006 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 284 077 | 341 863 | 355 922 | 336 994 | 329 994 | 329 994 | 497 538 | 457 695 | 364 699 |
| Municipal Infrastructure Grant (MIG) | | 227 100 | 275 487 | 251 545 | 221 622 | 221 622 | 221 622 | 221 359 | 230 695 | 244 691 |
| Regional Bulk Infrastructure | | 56 977 | 64 600 | 55 341 | 74 000 | 67 000 | 67 000 | 195 000 | 170 000 | 16 000 |
| Rural Roads Assets Management Grants | | | 1 776 | 1 866 | 2 167 | 2 167 | 2 167 | 2 173 | 2 229 | 2 375 |
| Municipal Water Infrastructure Grant | | | | 37 170 | 39 205 | 39 205 | 39 205 | 79 006 | 54 771 | 101 933 |
| Other capital transfers/grants [insert desc] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | 463 | 463 | - | - | - |
| Upgrading of airport | | 14 730 | 9 044 | | | | | | | |
| Tourism Hub | | 14 050 | | | | | | | | |
| Infrastructure Sport Facilities | | 2 810 | 1 340 | | | | | | | |
| ICIP | | | | | | 453 | 463 | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | 284 077 | 341 863 | 355 922 | 336 994 | 330 457 | 330 457 | 497 538 | 457 695 | 364 699 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 525 901 | 618 368 | 655 294 | 649 563 | 643 026 | 643 026 | 834 299 | 814 028 | 728 705 |

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC26 Zululand - Supporting Table SA19 Expenditure on transfers and grant programme

| BDOZ Lushan - Supporting Table 0410 Expenditure on transfers and grant programme | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | |
| EXPENDITURE: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 237 820 | 274 579 | 297 733 | 305 590 | 305 590 | 305 590 | 334 696 | 355 933 | 364 006 |
| Local Government Equitable Share | | 234 326 | 258 854 | 276 930 | 297 420 | 297 420 | 297 420 | 322 706 | 346 723 | 346 723 |
| Finance Management | | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 |
| Municipal Systems Improvement | | 1 000 | 1 000 | 890 | 934 | 934 | 934 | 940 | 960 | 1 033 |
| Water Services Operating Subsidy | | | 8 266 | 15 721 | 3 500 | 3 500 | 3 500 | 6 000 | 7 000 | 15 000 |
| EPWP Incentive | | 1 244 | 5 207 | 2 942 | 2 435 | 2 486 | 2 486 | 3 800 | - | - |
| Water Services Operating Subsidy | | | | | | | | | | |
| Other transfers/grants [insert description] | | | | | | | | | | |
| Provincial Government: | | 4 004 | 1 926 | 1 639 | 6 979 | 6 979 | 6 979 | 1 815 | - | - |
| Corridor Development | | 1 497 | 1 561 | | 5 000 | 5 000 | 5 000 | - | - | - |
| Art centre Subsidies (Indonsa Grant) | | 2 517 | 365 | 1 639 | 1 729 | 1 729 | 1 729 | 1 815 | - | - |
| Shared services | | | | | 250 | 250 | 250 | - | - | - |
| Other transfers/grants [insert description] | | | | | | | | | | |
| at Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | | 241 824 | 276 505 | 299 372 | 312 569 | 312 569 | 312 569 | 336 511 | 355 933 | 364 006 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 284 077 | 358 363 | 355 922 | 336 994 | 329 994 | 329 994 | 497 538 | 457 695 | 364 699 |
| Municipal Infrastructure Grant (MIG) | | 227 100 | 275 487 | 261 545 | 221 622 | 221 622 | 221 622 | 221 359 | 230 695 | 244 691 |
| Regional Bulk Infrastructure | | 56 977 | 81 100 | 55 341 | 74 000 | 67 000 | 67 000 | 195 000 | 170 000 | 16 000 |
| Rural Roads Assets Management Grants | | | 1 776 | 1 866 | 2 167 | 2 167 | 2 167 | 2 173 | 2 229 | 2 375 |
| Municipal Water Infrastructure Grant | | | | 37 170 | 39 205 | 39 205 | 39 205 | 79 006 | 54 771 | 101 633 |
| Other capital transfers/grants [insert desc] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | 463 | 463 | - | - | - |
| ACIP | | | | | | 463 | 463 | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | 284 077 | 358 363 | 355 922 | 336 994 | 330 457 | 330 457 | 497 538 | 457 695 | 364 699 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 525 901 | 634 868 | 655 294 | 649 563 | 643 026 | 643 026 | 834 049 | 813 628 | 728 705 |

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | | | | | | | | | | |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 569 632 | 286 874 | 304 707 | 305 590 | 306 053 | 306 053 | 334 696 | 355 933 | 364 006 |
| Conditions met - transferred to revenue | | 569 632 | 288 874 | 304 707 | 305 590 | 306 053 | 306 053 | 334 696 | 355 933 | 364 006 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | 11 439 | | | | | | | | |
| Current year receipts | | 5 175 | 1 926 | 1 903 | 6 979 | 6 979 | 6 979 | 1 815 | - | - |
| Conditions met - transferred to revenue | | 16 614 | 1 926 | 1 903 | 6 979 | 6 979 | 6 979 | 1 815 | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total operating transfers and grants revenue | | 586 246 | 290 800 | 306 610 | 312 569 | 313 032 | 313 032 | 336 511 | 355 933 | 364 006 |
| Total operating transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 1 429 507 | 1 745 722 | 295 892 | 336 994 | 329 994 | 329 994 | 497 538 | 457 695 | 364 699 |
| Conditions met - transferred to revenue | | 1 429 507 | 1 745 722 | 295 892 | 336 994 | 329 994 | 329 994 | 497 538 | 457 695 | 364 699 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 50 250 | 10 383 | 13 810 | | | | | | |
| Conditions met - transferred to revenue | | 50 250 | 10 383 | 13 810 | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total capital transfers and grants revenue | | 1 479 757 | 1 756 105 | 309 702 | 336 994 | 329 994 | 329 994 | 497 538 | 457 695 | 364 699 |
| Total capital transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 2 066 003 | 2 046 905 | 616 312 | 649 563 | 643 026 | 643 026 | 834 049 | 813 628 | 728 705 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | - | - | - | - | - | - | - |

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality

| DQ20 Zululand - Supporting Table SAEI Transfers and grants made by the municipality | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Cash Transfers to other municipalities | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 1 | 681 | 1 042 | 1 509 | 1 551 | 1 551 | 1 551 | 1 551 | 1 551 | 1 551 | 1 551 |
| Tourism Grant | | | | | | | | | | | |
| Abaqulusi Municipality | | 50 | | 50 | 50 | 50 | 50 | 50 | 50 | - | - |
| Edumbe Municipality | | | | 50 | 50 | 50 | 50 | 50 | 50 | - | - |
| Nongoma Municipality | | 50 | | 50 | 50 | 50 | 50 | 50 | 50 | - | - |
| Pongola Municipality | | 50 | | 50 | 50 | 50 | 50 | 50 | 50 | - | - |
| Ulundi Municipality | | 50 | | 50 | 50 | 50 | 50 | 50 | 50 | - | - |
| Route R56 | | 50 | | 50 | 60 | 60 | 60 | 60 | 60 | - | - |
| Battlefields Route | | 50 | | 50 | 60 | 60 | 60 | 60 | 60 | - | - |
| Zululand Birding Route | | | | - | 60 | 60 | 60 | 60 | 60 | - | - |
| Total Cash Transfers To Municipalities: | | 981 | 1 042 | 1 829 | 1 981 | 1 981 | 1 981 | 1 981 | 1 861 | 1 551 | 1 551 |
| Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 2 | | | | | | | | | | |
| Total Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to other Organs of State | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 3 | | | | | | | | | | |
| Total Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Organisations | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 4 | | | | | | | | | | |
| Total Cash Transfers To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 5 | | | | | | | | | | |
| Total Cash Transfers To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | 981 | 1 042 | 1 829 | 1 981 | 1 981 | 1 981 | 1 981 | 1 861 | 1 551 | 1 551 |
| Non-Cash Transfers to other municipalities | | | | | | | | | | | |
| Insert description | 1 | | | | | | | | | | |
| Total Non-Cash Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 2 | | | | | | | | | | |
| Total Non-Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to other Organs of State | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 3 | | | | | | | | | | |
| Total Non-Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Grants to Organisations | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 4 | | | | | | | | | | |
| Total Non-Cash Grants To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Grants to Groups of Individuals | | | | | | | | | | | |
| WSP Grant - Abaqulusi | 5 | | | | | | | | | | |
| Total Non-Cash Grants To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL NON-CASH TRANSFERS AND GRANTS | | - | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS | 6 | 981 | 1 042 | 1 829 | 1 981 | 1 981 | 1 981 | 1 981 | 1 861 | 1 551 | 1 551 |

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5. Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Councillors (Political Office Bursars plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | 1 | 3 827 | 3 949 | 3 965 | 4 856 | 4 056 | 4 056 | 4 031 | 4 288 | 4 356 |
| Pension and UIF Contributions | | 262 | 340 | 344 | 363 | 363 | 383 | 371 | 355 | 447 |
| Medical Aid Contributions | | | 44 | 47 | 63 | 63 | 63 | 82 | 67 | 79 |
| Motor Vehicle Allowance | | | 1 245 | | 1 443 | 1 443 | 1 443 | 1 389 | 1 480 | 1 585 |
| Cellphone Allowance | | | 486 | 499 | 537 | 537 | 537 | 292 | 311 | 353 |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | 1 585 | | 1 359 | | | | | | |
| Sub Total - Councillors | | 5 674 | 6 054 | 6 191 | 6 467 | 6 467 | 6 467 | 6 175 | 6 570 | 7 438 |
| % increase | 4 | | 6.7% | 2.3% | 4.5% | - | - | (4.8%) | 6.4% | 13.2% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 2 142 | 2 031 | 2 340 | 2 504 | 2 504 | 2 504 | 2 476 | 2 519 | 2 274 |
| Pension and UIF Contributions | | 751 | 217 | 244 | 304 | 304 | 304 | 82 | 85 | 69 |
| Medical Aid Contributions | | | | | 197 | 197 | 197 | 144 | 152 | 169 |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | 646 | 509 | | | | | | |
| Motor Vehicle Allowance | 3 | | 3 423 | 4 111 | 1 409 | 1 409 | 1 409 | 1 508 | 1 556 | 1 605 |
| Cellphone Allowance | 3 | | | | 44 | 44 | 44 | 44 | 47 | 50 |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | 3 900 | | | 852 | 852 | 852 | 3 147 | 3 329 | 8 502 |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Senior Managers of Municipality | | 6 792 | 6 323 | 7 204 | 5 672 | 5 692 | 5 672 | 7 581 | 7 809 | 8 262 |
| % increase | 4 | | (6.9%) | 13.9% | (18.2%) | - | - | 25.3% | 5.8% | 5.8% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 63 386 | 80 040 | 85 611 | 84 172 | 84 172 | 84 172 | 126 315 | 107 380 | 114 569 |
| Pension and UIF Contributions | | 13 119 | 12 384 | 10 628 | 20 837 | 20 837 | 20 837 | 14 275 | 11 975 | 12 630 |
| Medical Aid Contributions | | | 4 598 | | 8 031 | 8 031 | 8 031 | 7 238 | 7 076 | 8 210 |
| Overtime | | 3 188 | 4 528 | 6 230 | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | 2 097 | 6 706 | 7 048 | 5 221 | 5 221 | 5 221 | 5 424 | 5 751 | 6 103 |
| Cellphone Allowance | 3 | | | | 403 | 403 | 468 | 511 | 542 | 578 |
| Housing Allowances | 3 | 583 | 611 | 662 | 631 | 631 | 631 | 830 | 885 | 947 |
| Other benefits and allowances | 3 | 3 101 | 4 141 | 3 629 | 5 375 | 5 375 | 5 375 | 13 209 | 14 042 | 14 940 |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Other Municipal Staff | | 85 483 | 113 005 | 121 367 | 132 765 | 132 765 | 132 765 | 142 173 | 126 313 | 131 428 |
| % increase | 4 | | 28.0% | 7.3% | 7.7% | - | - | 7.3% | 6.4% | 6.9% |
| Total Parent Municipality | | 97 929 | 125 382 | 134 782 | 145 124 | 145 124 | 145 124 | 155 796 | 145 692 | 177 128 |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Board Fees | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Board Members of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | - | - | - | - | - | - | - | - |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Senior Managers of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | - | - | - | - | - | - | - | - |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | - | - | - | - | - | - | - | - |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 97 929 | 125 382 | 134 782 | 145 124 | 145 124 | 145 124 | 155 796 | 145 692 | 177 128 |
| % increase | 4 | | 28.0% | 7.3% | 7.7% | - | - | 7.3% | 6.4% | 6.9% |
| TOTAL MANAGERS AND STAFF | | 5,7 | 92 255 | 118 328 | 129 570 | 138 657 | 138 657 | 149 981 | 157 122 | 163 610 |

Revisions

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s104 of MFMA achieved

2. s67 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/D, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

DC26 Zululand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

| Disclosure of Salaries, Allowances & Benefits 1. | Ref | No. | Salary | Contributions | Allowances | Performance Bonuses | In-kind benefits | Total Package |
|--|------------|------------|------------------|----------------------|-------------------|----------------------------|-------------------------|----------------------|
| Rand per annum | | | | 1. | | | | 2. |
| Councillors | 3 | | | | | | | |
| Speaker | 4 | | 446 772 | | 181 628 | | | 608 400 |
| Chief Whip | | | | | | | | - |
| Executive Mayor | | | 485 623 | 72 843 | 196 818 | | | 755 284 |
| Deputy Executive Mayor | | | 264 759 | 13 680 | 87 975 | | | 366 414 |
| Executive Committee | | | 1 419 112 | 253 907 | 611 323 | | | 2 284 342 |
| Total for all other councillors | | | 1 414 279 | 112 884 | 633 851 | | | 2 161 015 |
| Total Councillors | 8 | - | 4 030 545 | 453 314 | 1 691 596 | | | 6 175 455 |
| Senior Managers of the Municipality | 5 | | | | | | | |
| Municipal Manager (MM) | | | 571 320 | 72 070 | 794 709 | | | 1 438 100 |
| Chief Finance Officer | | | 380 880 | 62 548 | 745 553 | | | 1 188 981 |
| Deputy City Manager - Planning | | | 380 880 | 32 329 | 760 788 | | | 1 173 997 |
| Deputy City Manager - Procurement & Infrastructure | | | 380 880 | 47 565 | 779 832 | | | 1 208 277 |
| Deputy City Manager - Health, Safety & Social Issues | | | 380 880 | 56 268 | 772 214 | | | 1 209 362 |
| Deputy City Manager - Corporate & Human Resources | | | 380 880 | 19 132 | 762 518 | | | 1 162 529 |
| List of each official with packages >= senior manager | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Total Senior Managers of the Municipality | 8,10 | - | 2 475 720 | 289 911 | 4 615 614 | - | | 7 381 246 |
| A Heading for Each Entity | 6,7 | | | | | | | |
| List each member of board by designation | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Total for municipal entities | 8,10 | - | - | - | - | - | | - |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 10 | - | 6 506 285 | 743 226 | 6 307 210 | - | | 13 556 701 |

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | Ref | 2013/14 | | | Current Year 2014/15 | | | Budget Year 2015/16 | | |
|---|-------|-----------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| | | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | 4 | 35 | | | 35 | | 35 | 35 | | 35 |
| Board Members of municipal entities | 5 | | | | | | | | | |
| Municipal employees | | | | | | | | | | |
| Municipal Manager and Senior Managers | 3 | 6 | | 6 | 6 | | 6 | 6 | | 6 |
| Other Managers | 7 | | | | | | | | | |
| Professionals | | 785 | 608 | 170 | 833 | 617 | 216 | 850 | 446 | 404 |
| Finance | | 62 | 46 | 16 | 66 | 52 | 14 | 51 | 43 | 8 |
| Spatial/town planning | | 17 | 8 | 9 | 19 | 10 | 9 | 22 | 13 | 9 |
| Information Technology | | | | | | | | | | |
| Roads | | | | | | | | | | |
| Electricity | | | | | | | | | | |
| Water | | 534 | 419 | 115 | 370 | 222 | 148 | 601 | 230 | 371 |
| Sanitation | | 21 | 21 | | 18 | 8 | 10 | 22 | 21 | 1 |
| Refuse | | | | | | | | | | |
| Other | | 151 | 114 | 30 | 360 | 325 | 35 | 154 | 139 | 15 |
| Technicians | | - | - | - | - | - | - | - | - | - |
| Finance | | | | | | | | | | |
| Spatial/town planning | | | | | | | | | | |
| Information Technology | | | | | | | | | | |
| Roads | | | | | | | | | | |
| Electricity | | | | | | | | | | |
| Water | | | | | | | | | | |
| Sanitation | | | | | | | | | | |
| Refuse | | | | | | | | | | |
| Other | | | | | | | | | | |
| Clerks (Clerical and administrative) | | | | | | | | | | |
| Service and sales workers | | | | | | | | | | |
| Skilled agricultural and fishery workers | | | | | | | | | | |
| Craft and related trades | | | | | | | | | | |
| Plant and Machine Operators | | | | | | | | | | |
| Elementary Occupations | | | | | | | | | | |
| TOTAL PERSONNEL NUMBERS | 9 | 826 | 608 | 176 | 874 | 617 | 257 | 891 | 446 | 445 |
| % Increase | | | | | 5.8% | 1.5% | 46.0% | 1.9% | (27.7%) | 73.2% |
| Total municipal employees headcount | 6, 10 | | | | | | | | | |
| Finance personnel headcount | 8, 10 | | | | | | | | | |
| Human Resources personnel headcount | 8, 10 | | | | | | | | | |

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
 - Include municipal entity employees in Consolidated Statements
 - Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2015/16 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|----------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | | 1 897 | 1 897 | 1 897 | 1 897 | 1 897 | 1 897 | 1 897 | 1 897 | 1 897 | 1 897 | 1 897 | 1 897 | - | - | - |
| Property rates - penalties & collection charges | | 742 | 742 | 742 | 742 | 742 | 742 | 742 | 742 | 742 | 742 | 742 | 742 | - | - | - |
| Service charges - electricity revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | | - | - | - | - | - | - | - | - | - | - | - | - | 22 768 | 24 021 | 25 294 |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - | - | - | 9 900 | 9 980 | 9 887 |
| Service charges - refuse revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 158 | 174 | 191 |
| Interest earned - external investments | | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 1 000 | 1 055 | 1 111 |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | | 28 043 | 28 043 | 28 043 | 28 043 | 28 043 | 28 043 | 28 043 | 28 043 | 28 043 | 28 043 | 28 043 | 28 283 | 336 761 | 356 333 | 390 144 |
| Other revenue | | 7 946 | 7 946 | 7 946 | 7 946 | 7 946 | 7 946 | 7 946 | 7 946 | 7 946 | 7 946 | 7 946 | 7 946 | 95 357 | 92 643 | 91 664 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 38 725 | 38 725 | 38 725 | 38 725 | 38 725 | 38 725 | 38 725 | 38 725 | 38 725 | 38 725 | 38 725 | 38 975 | 464 944 | 483 615 | 518 291 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 12 465 | 12 465 | 12 465 | 12 465 | 12 465 | 12 465 | 12 465 | 12 465 | 12 465 | 12 465 | 12 465 | 12 465 | 149 581 | 159 122 | 169 680 |
| Remuneration of councillors | | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 6 175 | 6 570 | 7 438 |
| Debt impairment | | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3 594 | 3 806 | 4 015 |
| Depreciation & asset impairment | | 2 714 | 2 714 | 2 714 | 2 714 | 2 714 | 2 714 | 2 714 | 2 714 | 2 714 | 2 714 | 2 714 | 2 714 | 32 565 | 34 356 | 36 177 |
| Finance charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | | 7 072 | 7 072 | 7 072 | 7 072 | 7 072 | 7 072 | 7 072 | 7 072 | 7 072 | 7 072 | 7 072 | 7 072 | 84 868 | 89 536 | 94 281 |
| Other materials | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | 3 949 | 3 949 | 3 949 | 3 949 | 3 949 | 3 949 | 3 949 | 3 949 | 3 949 | 3 949 | 3 949 | 3 949 | 47 383 | 52 217 | 62 644 |
| Transfers and grants | | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 1 861 | 1 551 | 1 551 |
| Other expenditure | | 11 081 | 11 081 | 11 081 | 11 081 | 11 081 | 11 081 | 11 081 | 11 081 | 11 081 | 11 081 | 11 081 | 11 081 | 132 969 | 136 456 | 142 495 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 458 996 | 483 615 | 518 291 |
| Surplus/(Deficit) | | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 725 | 5 948 | 0 | 0 |
| Transfers recognised - capital | | 41 453 | 41 453 | 41 453 | 41 453 | 41 453 | 41 453 | 41 453 | 41 453 | 41 453 | 41 453 | 41 453 | 41 453 | 497 438 | 457 695 | 364 699 |
| Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 42 178 | 503 386 | 457 695 | 364 699 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 41 928 | 42 178 | 503 386 | 457 695 | 364 699 |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description | Ref | Budget Year 2015/16 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|----------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL | | | | | | | | | | | | | | | | |
| Vote 2 - CORPORATE SERVICES | | | | | | | | | | | | | | | | |
| Vote 3 - FINANCE | | | | | | | | | | | | | | | | |
| Vote 4 - PLANNING & WSA | | | | | | | | | | | | | | | | |
| Vote 5 - COMMUNITY DEVELOPMENT | | | | | | | | | | | | | | | | |
| Vote 6 - TECHNICAL SERVICES | | | | | | | | | | | | | | | | |
| Vote 7 - WATER DISTRIBUTION | | | | | | | | | | | | | | | | |
| Vote 8 - WATER PURIFICATION | | | | | | | | | | | | | | | | |
| Vote 9 - WASTE WATER | | | | | | | | | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | | | | |
| Total Revenue by Vote | | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 962 382 | 941 310 | 882 990 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL | | | | | | | | | | | | | | | | |
| Vote 2 - CORPORATE SERVICES | | | | | | | | | | | | | | | | |
| Vote 3 - FINANCE | | | | | | | | | | | | | | | | |
| Vote 4 - PLANNING & WSA | | | | | | | | | | | | | | | | |
| Vote 5 - COMMUNITY DEVELOPMENT | | | | | | | | | | | | | | | | |
| Vote 6 - TECHNICAL SERVICES | | | | | | | | | | | | | | | | |
| Vote 7 - WATER DISTRIBUTION | | | | | | | | | | | | | | | | |
| Vote 8 - WATER PURIFICATION | | | | | | | | | | | | | | | | |
| Vote 9 - WASTE WATER | | | | | | | | | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | | | | |
| Total Expenditure by Vote | | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 458 996 | 483 615 | 518 281 |
| Surplus/(Deficit) before assoc. | | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 503 386 | 457 695 | 364 699 |
| Taxation | | | | | | | | | | | | | | | | |
| Attributable to minorities | | | | | | | | | | | | | | | | |
| Share of surplus/(deficit) of associate | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) | 1 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 503 386 | 457 695 | 364 699 |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

LC26 Zululand - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

| Description | Ref | Budget Year 2015/16 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Revenue - Standard | | | | | | | | | | | | | | | | |
| Governance and administration | | | | | | | | | | | | | | | | |
| Executive and council | | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 420 721 | 475 655 | 467 078 |
| Budget and treasury office | | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 35 060 | 420 721 | 475 655 | 467 078 |
| Corporate services | | | | | | | | | | | | | | | | |
| Community and public safety | | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 1 815 | - | - |
| Community and social services | | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 1 815 | - | - |
| Sport and recreation | | | | | | | | | | | | | | | | |
| Public safety | | | | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | | | | |
| Economic and environmental services | | | | | | | | | | | | | | | | |
| Planning and development | | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 3 113 | 3 169 | 3 408 |
| Road transport | | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 3 113 | 3 169 | 3 408 |
| Environmental protection | | | | | | | | | | | | | | | | |
| Trading services | | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 536 733 | 462 466 | 412 505 |
| Electricity | | | | | | | | | | | | | | | | |
| Water | | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 44 728 | 527 833 | 453 076 | 402 618 |
| Waste water management | | | | | | | | | | | | | | 8 900 | 9 390 | 9 887 |
| Waste management | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | |
| Total Revenue - Standard | | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 80 199 | 962 382 | 941 310 | 882 990 |
| Expenditure - Standard | | | | | | | | | | | | | | | | |
| Governance and administration | | | | | | | | | | | | | | | | |
| Executive and council | | 14 579 | 14 579 | 14 579 | 14 579 | 14 579 | 14 579 | 14 579 | 14 579 | 14 579 | 14 579 | 14 579 | 14 579 | 174 953 | 181 337 | 190 637 |
| Budget and treasury office | | 4 103 | 4 103 | 4 103 | 4 103 | 4 103 | 4 103 | 4 103 | 4 103 | 4 103 | 4 103 | 4 103 | 4 103 | 49 241 | 49 021 | 49 548 |
| Corporate services | | 5 366 | 5 366 | 5 366 | 5 366 | 5 366 | 5 366 | 5 366 | 5 366 | 5 366 | 5 366 | 5 366 | 5 366 | 64 388 | 68 274 | 72 231 |
| Community and public safety | | 5 110 | 5 110 | 5 110 | 5 110 | 5 110 | 5 110 | 5 110 | 5 110 | 5 110 | 5 110 | 5 110 | 5 110 | 61 324 | 65 043 | 68 657 |
| Community and social services | | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 46 565 | 49 068 | 51 974 |
| Sport and recreation | | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 3 880 | 46 565 | 49 068 | 51 974 |
| Public safety | | | | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | | | | |
| Economic and environmental services | | | | | | | | | | | | | | | | |
| Planning and development | | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 16 934 | 17 958 | 19 081 |
| Road transport | | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 1 411 | 16 934 | 17 958 | 19 081 |
| Environmental protection | | | | | | | | | | | | | | | | |
| Trading services | | 18 379 | 18 379 | 18 379 | 18 379 | 18 379 | 18 379 | 18 379 | 18 379 | 18 379 | 18 379 | 18 379 | 18 379 | 220 544 | 235 231 | 256 599 |
| Electricity | | | | | | | | | | | | | | | | |
| Water | | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 211 695 | 225 845 | 246 669 |
| Waste water management | | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 8 849 | 9 386 | 9 931 |
| Waste management | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | |
| Total Expenditure - Standard | | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 38 250 | 458 996 | 483 815 | 516 291 |
| Surplus/(Deficit) before assoc. | | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 503 386 | 457 695 | 364 699 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) | 1 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 41 949 | 503 386 | 457 695 | 364 699 |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| Description | Ref | Budget Year 2015/16 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--|-----|---------------------|--------|-------|---------|------|------|---------|------|-------|-------|-----|------|---|------------------------|------------------------|--|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 | |
| R thousand | | | | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL | | | | | | | | | | | | | | | | | |
| Vote 2 - CORPORATE SERVICES | | | | | | | | | | | | | | | | | |
| Vote 3 - FINANCE | | | | | | | | | | | | | | | | | |
| Vote 4 - PLANNING & WSA | | | | | | | | | | | | | | | | | |
| Vote 5 - COMMUNITY DEVELOPMENT | | | | | | | | | | | | | | | | | |
| Vote 6 - TECHNICAL SERVICES | | | | | | | | | | | | | | | | | |
| Vote 7 - WATER DISTRIBUTION | | | | | | | | | | | | | | | | | |
| Vote 8 - WATER PURIFICATION | | | | | | | | | | | | | | | | | |
| Vote 9 - WASTE WATER | | | | | | | | | | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | | | | | |
| Capital multi-year expenditure sub-total | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL | | | | | | | | | | | | | | | | | |
| Vote 2 - CORPORATE SERVICES | | | | | | | | | | | | | | | | | |
| Vote 3 - FINANCE | | | | | | | | | | | | | | | | | |
| Vote 4 - PLANNING & WSA | | | | | | | | | | | | | | | | | |
| Vote 5 - COMMUNITY DEVELOPMENT | | | | | | | | | | | | | | | | | |
| Vote 6 - TECHNICAL SERVICES | | | | | | | | | | | | | | | | | |
| Vote 7 - WATER DISTRIBUTION | | | | | | | | | | | | | | | | | |
| Vote 8 - WATER PURIFICATION | | | | | | | | | | | | | | | | | |
| Vote 9 - WASTE WATER | | | | | | | | | | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | | | | | |
| Capital single-year expenditure sub-total | | | | | | | | | | | | | | | | | |
| Total Capital Expenditure | | | | | | | | | | | | | | | | | |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC26 Zululand - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

[illegible]

DC26 Zululand - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | | | | | | | | | | | | Budget Year 2015/16 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|--|------|--------|-------|---------|----------|----------|---------|----------|-------|-------|---------------------|------|---------------------|------------------------|------------------------|--|--|--|--|--|--|--|---|--|--|
| IR thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property rates - penalties & collection charges | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Service charges - water revenue | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Service charges - other | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest earned - external investments | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest earned - outstanding debtors | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dividends received | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fines | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Licences and permits | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agency services | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfer receipts - operational | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other revenue | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash Receipts by Source | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfer receipts - capital | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contributions recognised - capital & Contributed assets | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Short term loans | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Increase (decrease) in consumer deposits | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Decrease (increase) in non-current debtors | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Decrease (increase) other non-current receivables | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Decrease (increase) in non-current investments | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Cash Receipts by Source | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Remuneration of councillors | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Finance charges | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bulk purchases - Electricity | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bulk purchases - Water & Sewer | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other materials | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contracted services | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers and grants - other municipalities | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers and grants - other | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other expenditure | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital assets | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Cash Flows/Payments | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Cash Payments by Type | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NET INCREASE/(DECREASE) IN CASH HELD | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash/cash equivalents at the month/year begin: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash/cash equivalents at the month/year end: | | | | | | | | | | | | | | | | | | | | | | | | | | |

NET INCREASE/(DECREASE) IN CASH HELD

DC26 Zululand - NOT REQUIRED - municipality does not have entities

[illegible]

DC26 Zululand - Supporting Table SA32 List of external mechanisms

| External mechanism | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|--|--------------|---------------------------|--|---|-----------------------------------|
| Name of organisation | | Number | | | R thousand |
| WSSA | Yrs | 1 | Management, operation & maintenance of water and waste | 2015/06/31 | 42 000 |
| Nogengelele Stuwathiwa | Yrs | 3 | Supply and Delivery of PPE | 2016/06/31 | 2 000 |
| Rhechem | Yrs | 3 | Supply and Delivery of chemicals | 31 March 2017 | 14 000 |
| TMS Properties | Yrs | 3 | Delivery of portable water in the ZDM using water tanker | 28 February 2016 | 17 000 |
| Zibula Ngethokazi | Yrs | 3 | Delivery of portable water in the ZDM using water tanker | 28 February 2016 | 13 000 |
| Aqua Transport | Yrs | 2 | Delivery of portable water in the ZDM using water tanker | 28 February 2016 | 57 000 |
| Water & Sanitation Roster - ZDM 11/09/2012 Various Cont | Yrs | 3 | Emergency Water and Sanitation Services | 31 December 2015 | 65 000 |
| Zululand Water - ZDM 735/2010 | Yrs | 3 | Purchase of Plumbing Tools | | |
| DPI Plastics - ZDM 963/2012 - Siya Mbambo | Yrs | 3 | The Supply of Hand Pumps Parts and Spares | 30 April 2015 | - |
| Sanitation Building Contractors Roster - ZDM 1424/2013 - | Yrs | 3 | Roster of Building Contractors for Sanitation Services | 30 June 2017 | 160 000 |

References

1. Total agreement period from commencement until end
2. Annual value

DC28 Zululand - Supporting Table SA33 Contracts having future budgetary implications

| Ref | Description | Preceding Years | Current Year 2014/15 | 2015/16 Medium Term Revenue & Expenditure Framework | | | | Forecast 2018/19 | Forecast 2019/20 | Forecast 2020/21 | Forecast 2021/22 | Forecast 2022/23 | Forecast 2023/24 | Forecast 2024/25 | Total Contract Value |
|-----|--|-----------------|----------------------|---|---------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | | | Original Budget | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 | | | | | | | | |
| 1,3 | R thousand | Total | | | | | | | | | | | | | Estimate |
| 2 | Parent Municipality: | | | | | | | | | | | | | | |
| | Revenue Obligation By Contract | | | | | | | | | | | | | | |
| | MIG | 261 545 | 221 222 | 221 222 | 221 222 | 221 222 | 244 991 | | | | | | | | 1 179 812 |
| | DWA | 53 341 | 74 099 | 185 000 | 175 000 | 175 000 | 18 000 | | | | | | | | 510 341 |
| | WWS | 37 100 | 39 303 | 79 006 | 54 711 | 101 633 | | | | | | | | | |
| | Rural Road Asset Management Grant | 1 863 | 2 167 | 2 172 | 2 225 | 2 225 | | | | | | | | | 10 810 |
| | Total Operating Revenue Implication | 353 852 | 336 594 | 487 430 | 457 038 | 457 038 | 364 039 | | | | | | | | 2 012 678 |
| | Expenditure Obligation By Contract | | | | | | | | | | | | | | |
| | Contract 1 | | | | | | | | | | | | | | |
| | Contract 2 | | | | | | | | | | | | | | |
| | Contract 3 etc | | | | | | | | | | | | | | |
| 2 | Total Operating Expenditure Implication | | | | | | | | | | | | | | |
| | Capital Expenditure Obligation By Contract | | | | | | | | | | | | | | |
| | Sanitation | 61 255 | 58 102 | 58 255 | 58 255 | 58 255 | | | | | | | | | |
| | Roadworks | 28 153 | 42 102 | 42 102 | 42 102 | 42 102 | | | | | | | | | |
| | Municipal RWSS | 55 322 | 55 302 | 55 302 | 55 302 | 55 302 | | | | | | | | | |
| | Local RWSS | 18 462 | 21 857 | 21 857 | 21 857 | 21 857 | | | | | | | | | |
| | Municipal RWSS Pm J | 10 000 | 16 655 | 16 655 | 16 655 | 16 655 | | | | | | | | | |
| | Sanitation Emergency (Municipal) | 2 300 | 2 300 | 2 300 | 2 300 | 2 300 | | | | | | | | | |
| | Street East | 10 000 | 10 013 | 10 013 | 10 013 | 10 013 | | | | | | | | | |
| | Street Centre | 12 000 | 4 837 | 4 837 | 4 837 | 4 837 | | | | | | | | | |
| 2 | Water (Water) | 32 125 | 32 225 | 32 225 | 32 225 | 32 225 | | | | | | | | | |
| | Water (Water) | 4 751 | 2 103 | 2 103 | 2 103 | 2 103 | | | | | | | | | |
| | Water (Water) | 3 000 | 2 428 | 2 428 | 2 428 | 2 428 | | | | | | | | | |
| | Water (Water) | 32 620 | 11 021 | 11 021 | 11 021 | 11 021 | | | | | | | | | |
| | Water (Water) | 28 155 | 22 102 | 22 102 | 22 102 | 22 102 | | | | | | | | | |
| | Water (Water) | 2 428 | 2 103 | 2 103 | 2 103 | 2 103 | | | | | | | | | |
| | Water (Water) | 1 803 | 2 167 | 2 167 | 2 167 | 2 167 | | | | | | | | | |
| | Water (Water) | 37 100 | 30 205 | 30 205 | 30 205 | 30 205 | | | | | | | | | |
| | Water (Water) | 240 | | | | | | | | | | | | | |
| | Water (Water) | 6 928 | 35 000 | 35 000 | 35 000 | 35 000 | | | | | | | | | |
| 2 | Water (Water) | 46 575 | 35 300 | 35 300 | 35 300 | 35 300 | | | | | | | | | |
| | Total Capital Expenditure Implication | 350 031 | 330 894 | 487 430 | 457 038 | 457 038 | 364 039 | | | | | | | | 2 015 857 |
| | Total Capital Expenditure Implication | 350 031 | 336 594 | 487 430 | 457 038 | 457 038 | 364 039 | | | | | | | | 2 015 857 |
| | Entity: | | | | | | | | | | | | | | |
| | Contract 1 | | | | | | | | | | | | | | |
| | Contract 2 | | | | | | | | | | | | | | |
| | Contract 3 etc | | | | | | | | | | | | | | |
| | Total Operating Revenue Implication | | | | | | | | | | | | | | |
| | Expenditure Obligation By Contract | | | | | | | | | | | | | | |
| | Contract 1 | | | | | | | | | | | | | | |
| | Contract 2 | | | | | | | | | | | | | | |
| | Contract 3 etc | | | | | | | | | | | | | | |
| 2 | Total Operating Expenditure Implication | | | | | | | | | | | | | | |
| | Capital Expenditure Obligation By Contract | | | | | | | | | | | | | | |
| | Contract 1 | | | | | | | | | | | | | | |
| | Contract 2 | | | | | | | | | | | | | | |
| | Contract 3 etc | | | | | | | | | | | | | | |
| | Total Capital Expenditure Implication | | | | | | | | | | | | | | |
| | Total Entity Expenditure Implication | | | | | | | | | | | | | | |
| | Total Entity Expenditure Implication | | | | | | | | | | | | | | |
| | Total Entity Expenditure Implication | | | | | | | | | | | | | | |
| | Total Entity Expenditure Implication | | | | | | | | | | | | | | |

1. Total Implication for all preceding years to be summed and total stated in 'Preceding Year' column.

2. List of contracts with future financial obligations beyond the three years covered by the MTREF (MFMA 53).

DC26 Zululand - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousand | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 1 430 465 | - | 336 993 | 336 993 | 329 993 | 329 993 | 487 538 | 457 695 | 364 699 |
| Infrastructure - Road transport | | - | - | 2 167 | 2 167 | 2 167 | 2 167 | 2 173 | 2 229 | 2 375 |
| Roads, Pavements & Bridges | | | | 2 167 | 2 167 | 2 167 | 2 167 | 2 173 | 2 229 | 2 375 |
| Storm water | | | | | | | | | | |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | | | | | | | | | |
| Transmission & Reticulation | | | | | | | | | | |
| Street Lighting | | | | | | | | | | |
| Infrastructure - Water | | - | - | - | - | - | - | - | - | - |
| Dams & Reservoirs | | | | | | | | | | |
| Water purification | | | | | | | | | | |
| Reticulation | | | | | | | | | | |
| Infrastructure - Sanitation | | 1 430 465 | - | 334 826 | 334 826 | 327 826 | 327 826 | 495 365 | 455 466 | 362 324 |
| Reticulation | | 1 430 465 | | 334 826 | 334 826 | 327 826 | 327 826 | 495 365 | 455 466 | 362 324 |
| Sewerage purification | | | | | | | | | | |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Waste Management | | | | | | | | | | |
| Transportation | 2 | | | | | | | | | |
| Gas | | | | | | | | | | |
| Other | 3 | | | | | | | | | |
| Community | | - | - | 500 | 500 | 500 | 500 | - | - | - |
| Parks & gardens | | | | | | | | | | |
| Sportsfields & stadia | | | | | | | | | | |
| Swimming pools | | | | | | | | | | |
| Community halls | | | | | | | | | | |
| Libraries | | | | | | | | | | |
| Recreational facilities | | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | | |
| Security and policing | | | | | | | | | | |
| Buses | | | | | | | | | | |
| Clinics | | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | | |
| Cemeteries | | | | | | | | | | |
| Social rental housing | | | | | | | | | | |
| Other | 7 | | | 500 | 500 | 500 | 500 | | | |
| Heritage assets | | 305 | 683 | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | | |
| Other | 9 | 305 | 683 | | | | | | | |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | | |
| Other | | | | | | | | | | |
| Other assets | | - | 4 254 | 15 948 | 15 948 | 25 430 | 25 430 | 5 848 | - | - |
| General vehicles | | | 3 386 | 10 300 | 10 300 | 14 460 | 14 460 | 1 200 | | |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | | | | | | | | | |
| Computers - hardware/equipment | | | 620 | 1 049 | 1 049 | 1 049 | 1 049 | 1 980 | | |
| Furniture and other office equipment | | | 221 | 500 | 500 | 500 | 500 | 668 | | |
| Abattoirs | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Civic Land and Buildings | | | | | | | | | | |
| Other Buildings | | | | 600 | 600 | 600 | 600 | | | |
| Other Land | | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | | | | | | | | | |
| Other | | | 27 | 3 500 | 3 500 | 8 821 | 8 821 | 2 000 | | |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | | |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | | |
| Intangibles | | 261 | 176 | - | 1 565 | 1 565 | 1 565 | - | - | - |
| Computers - software & programming | | 261 | 176 | | 1 565 | 1 565 | 1 565 | | | |
| Other (list sub-class) | | | | | | | | | | |
| Total Capital Expenditure on new assets | 1 | 1 431 031 | 5 113 | 353 442 | 355 007 | 357 488 | 357 488 | 503 386 | 457 695 | 364 639 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Refuse | | | | | | | | | | |
| Fire | | | | | | | | | | |
| Conservancy | | | | | | | | | | |
| Ambulances | | | | | | | | | | |

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

DC26 Zululand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

| Description | Ref | 2016/17 | 2017/18 | 2018/19 | Current Year 2018/19 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | 1 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/sub-class | | | | | | | | | | |
| Infrastructure | | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | - | - | - |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | | - | - | - | - | - | - | - | - | - |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Retention | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | - | - | - |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | - | - | - |
| Retention | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| Retention | | - | - | - | - | - | - | - | - | - |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - |
| Transportation | 2 | - | - | - | - | - | - | - | - | - |
| Gas | 3 | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | | - | - | - | - | - | - | - | - | - |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | 7 | - | - | - | - | - | - | - | - | - |
| Clinics | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | - | - | - | - | - | - | - | - | - |
| Social rental housing | 8 | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | 9 | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | - | - | - |
| General vehicles | | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | 10 | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and other office equipment | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| Other Buildings | | - | - | - | - | - | - | - | - | - |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangible | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | - | - | - | - | - | - | - | - |
| Other (list sub-class) | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | 14 678 | 11 312 | 7 137 | 16 711 | 16 711 | 16 711 | - | - | - |
| Specialist vehicles | | - | - | - | - | - | - | - | - | - |
| Refuse | | - | - | - | - | - | - | - | - | - |
| Fire | | - | - | - | - | - | - | - | - | - |
| Conservancy | | - | - | - | - | - | - | - | - | - |
| Ambulances | | - | - | - | - | - | - | - | - | - |
| Renewal of Existing Assets as % of total capital expenditure | | 1.0% | 1.3% | 2.0% | 4.5% | 4.6% | 4.5% | 0.0% | 0.0% | 0.0% |
| Renewal of Existing Assets as % of depreciation | | 46.8% | 37.6% | 24.0% | 38.6% | 38.6% | 38.6% | 0.0% | 0.0% | 0.0% |

References:

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbone (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buildings used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as Plant and equipment

check balance -46 836 100 -1 743 934 063 37 226 524 16 710 200 16 711 200 16 711 200

DC26 Zululand - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 17 553 | 32 763 | 47 091 | 52 353 | 52 353 | 52 353 | 27 148 | 29 386 | 38 627 |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | | - | - | - | - | - | - | - | - | - |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Distribution | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 17 553 | 32 763 | 47 091 | 52 353 | 52 353 | 52 353 | 27 148 | 29 386 | 38 627 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Refuse collection | | 17 553 | 32 763 | 47 091 | 52 353 | 52 353 | 52 353 | 27 148 | 29 386 | 38 627 |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| Refuse collection | | - | - | - | - | - | - | - | - | - |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - |
| Transportation | 2 | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | 3 | - | - | - | - | - | - | - | - | - |
| Community | | 130 | - | - | 750 | 750 | 750 | 250 | 265 | 280 |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & clubs | | - | - | - | - | - | - | - | - | - |
| Swimming pools | | 130 | - | - | 750 | 750 | 750 | 250 | 265 | 280 |
| Community halls | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Cinemas | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | - | - | - | - | - | - | - | - | - |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Health care assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment projects | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 1 070 | 5 471 | - | 5 034 | 5 034 | 5 034 | 5 037 | 5 413 | 5 660 |
| General vehicles | | - | - | - | 3 212 | 3 212 | 3 212 | 5 500 | 5 827 | 6 147 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | | 74 | 150 | - | 223 | 223 | 223 | 50 | 53 | 15 |
| Furniture and other office equipment | | 36 | 13 | - | 141 | 141 | 141 | 62 | 66 | 75 |
| Refrigerators | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| Other Buildings | | 900 | 2 336 | - | 2 137 | 2 137 | 2 137 | 1 025 | 2 648 | 2 817 |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | - | 2 901 | - | 171 | 171 | 171 | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| Land sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Land sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | - | - | - | - | - | - | - | - |
| Other (Not sub-class) | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 18 753 | 38 259 | 47 091 | 58 037 | 58 037 | 58 037 | 34 438 | 36 263 | 47 077 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Refuse | | - | - | - | - | - | - | - | - | - |
| Fire | | - | - | - | - | - | - | - | - | - |
| Conservancy | | - | - | - | - | - | - | - | - | - |
| Ambulances | | - | - | - | - | - | - | - | - | - |
| RAM as % of PPE | | 1.3% | 2.2% | 2.3% | 2.2% | 2.2% | 2.2% | 1.1% | 1.1% | 1.2% |
| RAM as % Operating Expenditure | | 4.7% | 8.4% | 9.0% | 11.6% | 11.8% | 11.9% | 7.4% | 7.9% | 8.9% |

Footnotes:

1. Total Repairs and Maintenance Expenditure by Asset Class Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology hardware (e.g. fibre optic, WAFI infrastructure) for economic development purposes
4. Work-in-progress - under construction to be included under the respective PPE
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buildings used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, models etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

DC26 Zululand - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2011/12 | 2012/13 | 2013/14 | Current Year 2014/15 | | | 2016/16 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/16 | Budget Year +1 2017/17 | Budget Year +2 2017/18 |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 26 270 | 27 282 | - | - | - | - | - | - | - |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | | - | - | - | - | - | - | - | - | - |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Retention | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 26 270 | 27 282 | - | - | - | - | - | - | - |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Retention | | 26 270 | 27 282 | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| Retention | | - | - | - | - | - | - | - | - | - |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - |
| Parks & Gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | | - | - | - | - | - | - | - | - | - |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Clinics | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | - | - | - | - | - | - | - | - | - |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 5 980 | 2 735 | 29 791 | 45 818 | 45 818 | 45 818 | 32 585 | 34 356 | 36 177 |
| General vehicles | | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and other office equipment | | - | - | - | - | - | - | - | - | - |
| Abolition | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| Other Buildings | | 1 080 | - | - | - | - | - | - | - | - |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | 4 723 | 2 735 | 29 791 | 45 818 | 45 818 | 45 818 | 32 585 | 34 356 | 36 177 |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | 57 | - | - | - | - | - | - | - |
| Computer - software & programming | | - | 57 | - | - | - | - | - | - | - |
| Other list sub-class | | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 32 673 | 30 674 | 29 791 | 45 818 | 45 818 | 45 818 | 32 585 | 34 356 | 36 177 |
| Capitalised vehicles | | - | - | - | - | - | - | - | - | - |
| Refuse | | - | - | - | - | - | - | - | - | - |
| Fire | | - | - | - | - | - | - | - | - | - |
| Conservancy | | - | - | - | - | - | - | - | - | - |
| Ambulances | | - | - | - | - | - | - | - | - | - |

Reference:

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WFI infrastructure) for economic development purposes

4. Work-in-progress - further construction to be budgeted under the respective item

5. Infrastructure includes land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Bus - is used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check

(0)

DC26 Zululand - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2015/16 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|---|----------|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
| | | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 | Forecast 2018/19 | Forecast 2019/20 | Forecast 2020/21 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - COUNCIL | | - | - | - | | | | |
| Vote 2 - CORPORATE SERVICES | | 450 | - | - | | | | |
| Vote 3 - FINANCE | | 2 050 | - | - | | | | |
| Vote 4 - PLANNING & WSA | | 2 181 | 2 229 | 2 375 | | | | |
| Vote 5 - COMMUNITY DEVELOPMENT | | - | - | - | | | | |
| Vote 6 - TECHNICAL SERVICES | | 497 365 | 455 466 | 362 324 | | | | |
| Vote 7 - WATER DISTRIBUTION | | 1 300 | - | - | | | | |
| Vote 8 - WATER PURIFICATION | | - | - | - | | | | |
| Vote 9 - WASTE WATER | | 40 | - | - | | | | |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | | | | |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | | | | |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | | | | |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | | | | |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | | | | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | | | | |
| List entity summary if applicable | | | | | | | | |
| Total Capital Expenditure | | 503 386 | 457 695 | 364 699 | - | - | - | - |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - COUNCIL | | 49 241 | 48 021 | 49 548 | | | | |
| Vote 2 - CORPORATE SERVICES | | 61 324 | 55 043 | 68 857 | | | | |
| Vote 3 - FINANCE | | 64 388 | 68 274 | 72 231 | | | | |
| Vote 4 - PLANNING & WSA | | 16 934 | 17 958 | 19 081 | | | | |
| Vote 5 - COMMUNITY DEVELOPMENT | | 46 565 | 49 088 | 51 974 | | | | |
| Vote 6 - TECHNICAL SERVICES | | 22 678 | 26 256 | 35 441 | | | | |
| Vote 7 - WATER DISTRIBUTION | | 82 695 | 87 184 | 92 452 | | | | |
| Vote 8 - WATER PURIFICATION | | 106 322 | 112 405 | 118 777 | | | | |
| Vote 9 - WASTE WATER | | 8 849 | 9 386 | 9 931 | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | |
| List entity summary if applicable | | | | | | | | |
| Total future operational costs | | 458 996 | 483 615 | 518 291 | - | - | - | - |
| Future revenue by source | 3 | | | | | | | |
| Property rates | | | | | | | | |
| Property rates - penalties & collection charges | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | |
| Service charges - water revenue | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | |
| Service charges - other | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | |
| List other revenues sources if applicable | | | | | | | | |
| List entity summary if applicable | | | | | | | | |
| Total future revenue | | - | - | - | - | - | - | - |
| Net Financial Implications | | 962 382 | 941 310 | 882 990 | - | - | - | - |

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

DC26 Zululand - Supporting Table SA37 Projects delayed from previous financial years

| Municipal Voted/Capital project | Ref. | Project name | Project number | Asset Class 3 | GPS co-ordinates 4 | Previous target year to complete Year | 2015/16 Medium Term Revenue & Expenditure Framework | | | | | | | |
|---|------|--------------|----------------|------------------|--|--|--|--|---|---|---------------------------|--|--|--|
| | | | | | | | Current Year 2014/15 | | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 | | | |
| | | | | | | | Original Budget | Full Year Forecast | | | | | | |
| Parent municipality: List all capital projects grouped by Municipal Vote | | | | | | | | | | | | | | |
| WATER AND SANITATION | | | | | | | | | | | | | | |
| R thousand | 1,2 | Sanitation | Examples | 3 | all over Zululand all over Zululand 31° 14' 43.39" E 28° 14' 4.81" S 31° 35' 13.15" E 27° 59' 48.92" S 31° 31' 24.06" E 27° 45' 55.27" S 31° 35' 34.16" E 27° 28' 34.77" S 31° 31' 21.97" E 27° 21' 23.16" S 31° 15' 39.11" E 27° 22' 5.78" S 30° 59' 15.01" E 27° 25' 34.47" S 31° 18' 53.94" E 27° 47' 2.46" S 31° 4' 20.41" E 27° 50' 47.16" S 31° 37' 50.03" E 28° 19' 23.94" S 30° 42' 49.74" E 27° 59' 1.62" S | Examples | Waste Management Retiulation Water purification Water purification Water purification Retiulation Transmission & Retiulation Transmission & Retiulation Transmission & Retiulation Transmission & Retiulation Transmission & Retiulation Transmission & Retiulation | 55 406 22 182 25 802 21 617 16 455 244 10 013 4 957 28 289 2 463 2 429 22 182 11 824 | 58 253 22 501 15 841 58 082 16 707 248 3 465 3 713 8 415 1 565 5 817 22 501 8 251 | 58 908 23 963 16 588 58 736 17 495 259 3 629 3 898 8 812 1 565 6 091 23 963 7 641 | | | | |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| Entities: List all capital projects grouped by Municipal Entity | | | | | | | | | | | | | | |
| Entity Name Project name | | | | | | | | | | | | | | |

References

1. List all projects with planned completion date in current year that have been re-budgeted in the MTRREF
2. Refer MFMA s30
3. As per Table SA34

MUNICIPAL BUDGET:

Financial Performance

Revenue by Major Source
Revenue by Minor Source
Operating Expenditure by Major Type
Operating Expenditure by Minor Type
Revenue by municipal vote classification
Expenditure by municipal vote classification
Revenue by Standard Classification
Expenditure by Standard Classification

Capital Expenditure

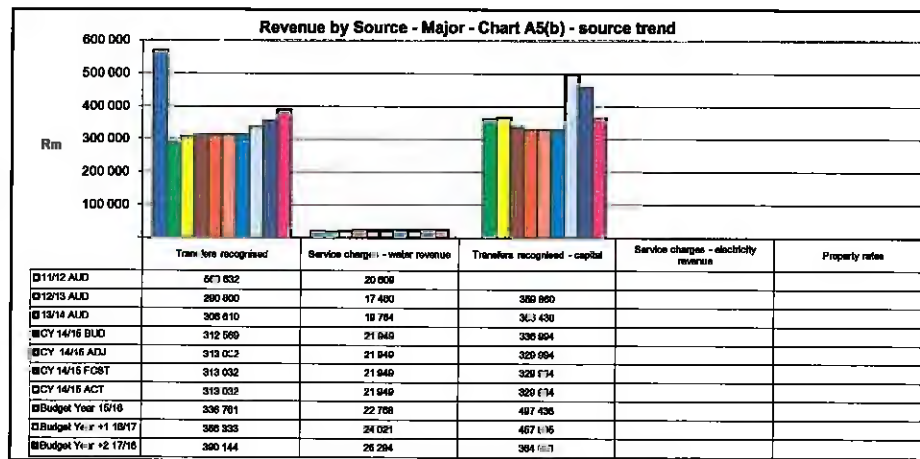
Capital Expenditure by Standard Classification
Capital Expenditure by Municipal Vote - Major
Capital Expenditure by Municipal Vote - Minor
Capital funding by source

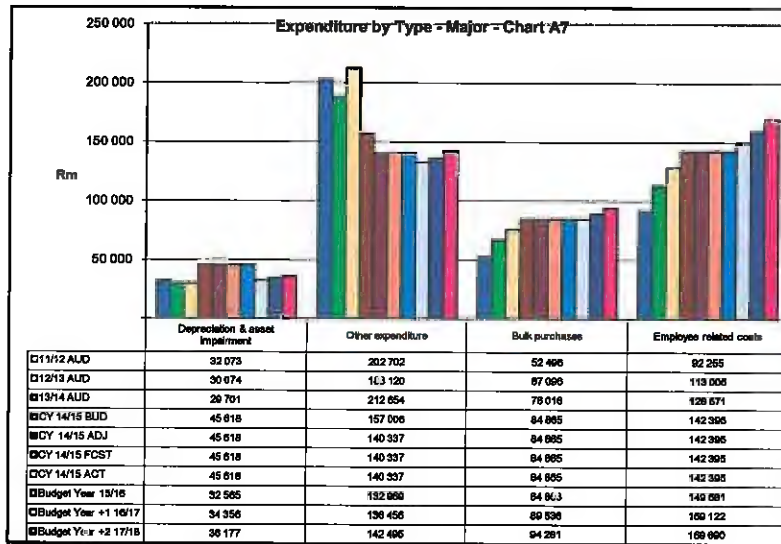
IDP

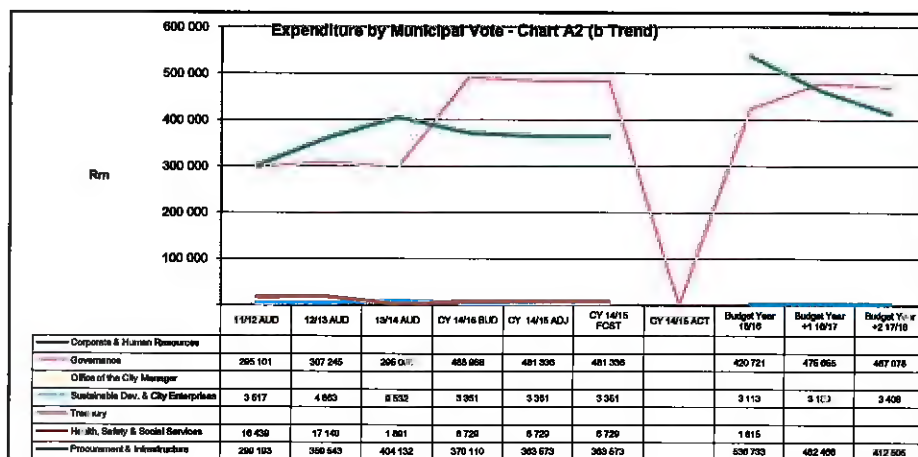
IDP Strategic Objective - Revenue
IDP Strategic Objective - Expenditure
IDP Strategic Objective - Capital Expenditure

Miscellaneous

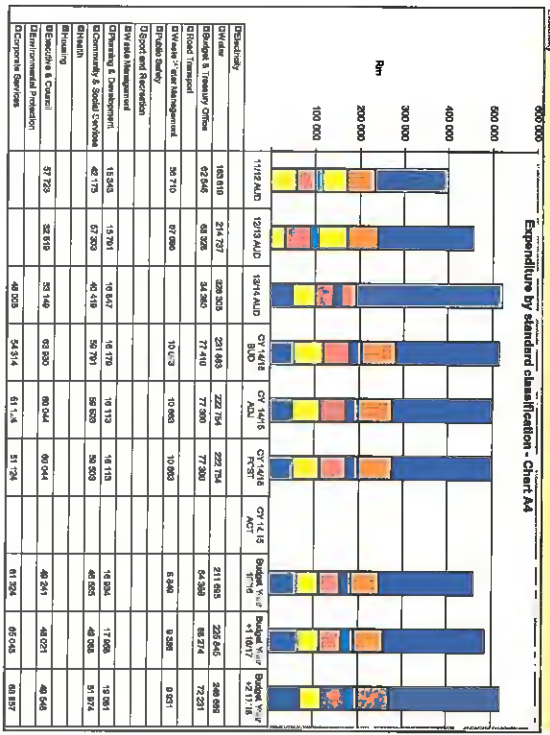
Cash flow trend
Increases in service charges
Revenue collection rates
Borrowing
Distribution losses
Borrowed capex funding
Expenditure analysis (Employee costs)
Expenditure analysis (Remuneration)
Expenditure analysis (Repairs & Maintenance)
Expenditure analysis (Finance Charges)
Expenditure analysis (Depreciation)

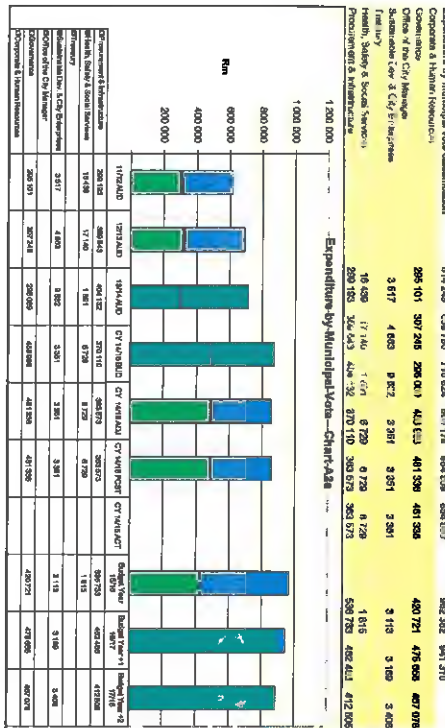
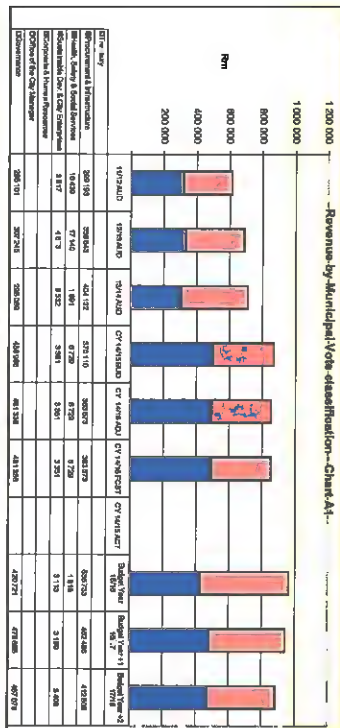
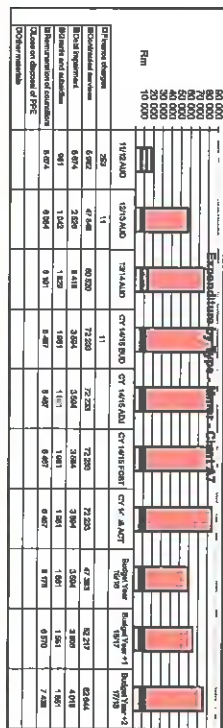




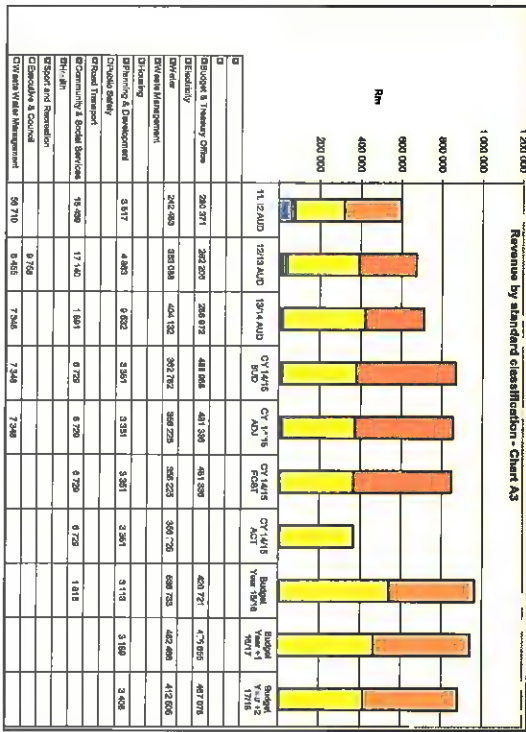


| Expenditure by Standard Classification | | | | | | | | | | | | | |
|--|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Corporate Services | | 40 000 | 64 314 | 51 124 | 61 134 | 61 304 | 61 304 | 61 304 | 61 304 | 61 304 | 61 304 | 61 304 | 61 304 |
| Environmental Projects | | 57 722 | 32 519 | 83 140 | 57 029 | 60 044 | 40 241 | 40 021 | 40 640 | | | | |
| Health | | | | | | | | | | | | | |
| Community & Social Services | | 42 175 | 67 300 | 40 419 | 50 711 | 69 003 | 69 003 | 69 003 | 69 003 | 69 003 | 69 003 | 69 003 | 69 003 |
| Planning & Development | | 15 343 | 15 791 | 10 047 | 10 170 | 10 113 | 10 113 | 10 113 | 10 113 | 10 113 | 10 113 | 10 113 | 10 113 |
| Waste Management | | | | | | | | | | | | | |
| Public Safety | | 66 710 | 67 000 | | | | | | | | | | |
| Police | | | | | | | | | | | | | |
| Fire | | | | | | | | | | | | | |
| Emergency Management | | | | | | | | | | | | | |
| Health Transport | | | | | | | | | | | | | |
| Budget & Treasury Office | | 62 546 | 63 328 | 34 490 | 77 410 | 17 301 | 17 301 | 17 301 | 17 301 | 17 301 | 17 301 | 17 301 | 17 301 |
| Waste | | 193 919 | 214 797 | 308 905 | 291 423 | 227 754 | 222 754 | 222 754 | 222 754 | 222 754 | 222 754 | 222 754 | 222 754 |
| Electricity | | | | | | | | | | | | | |

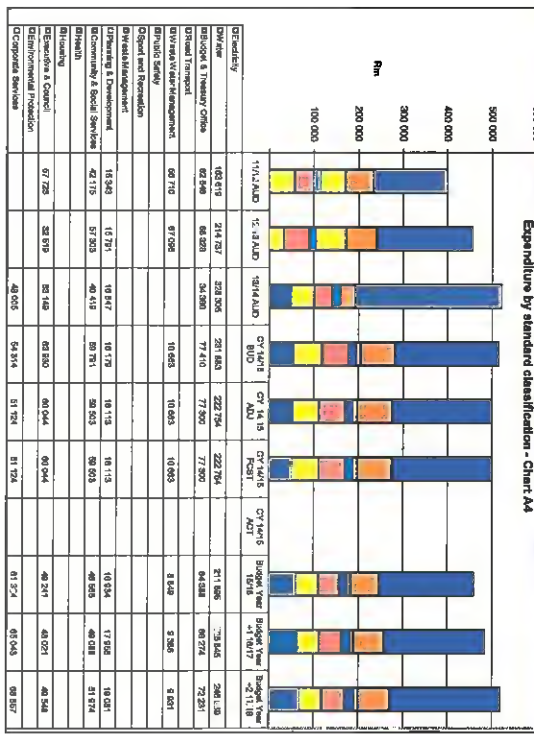


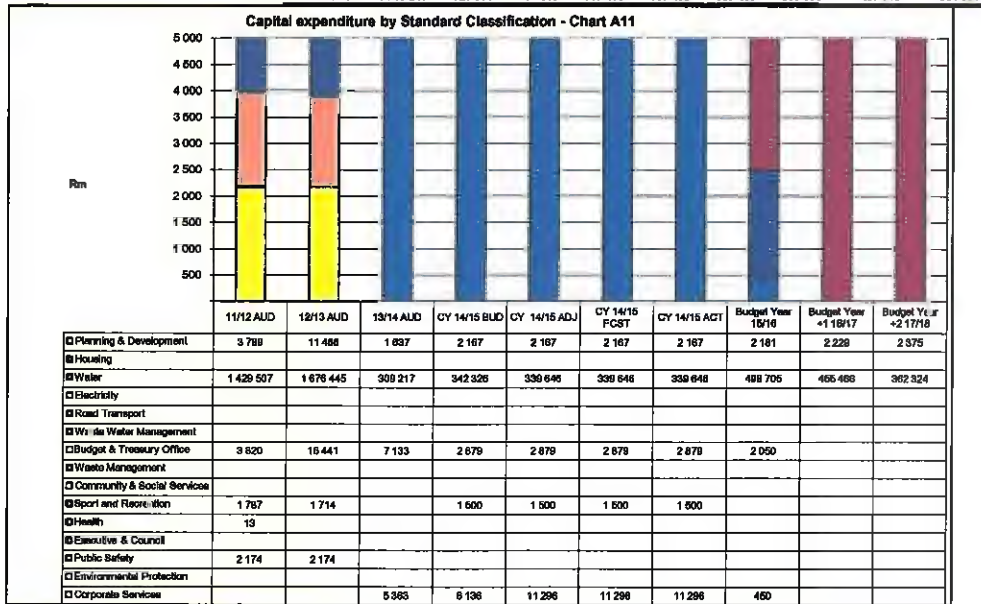
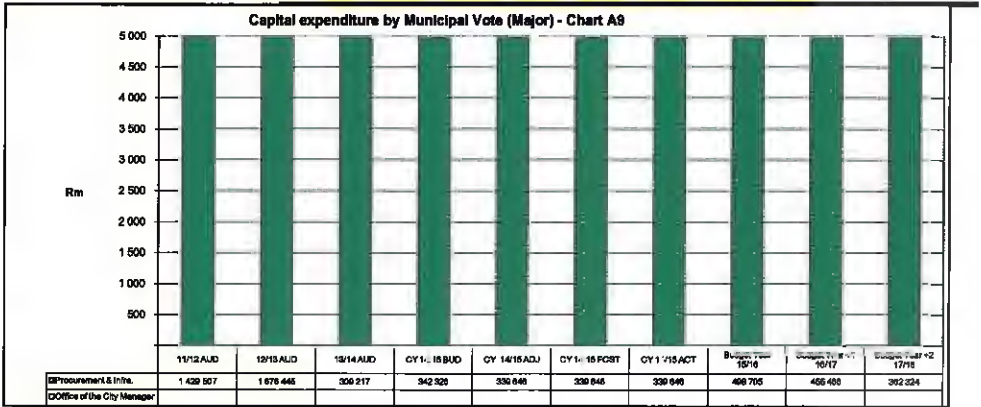


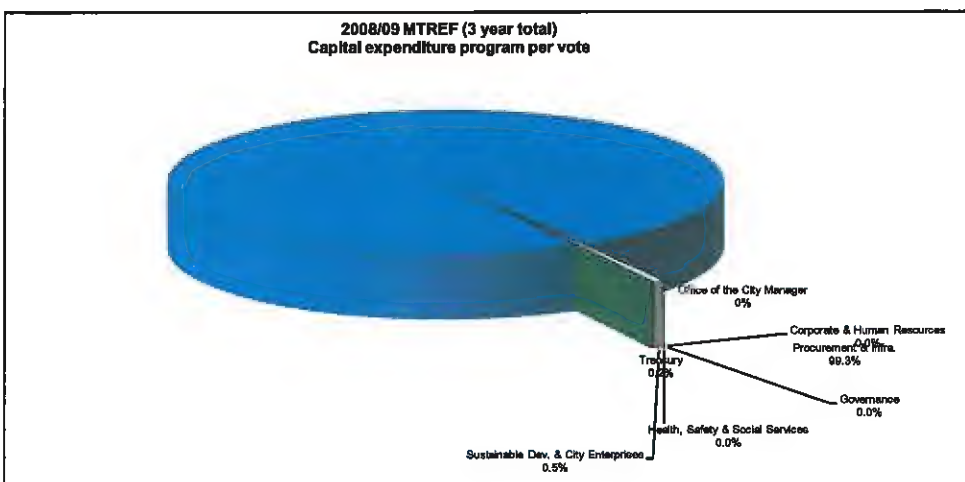
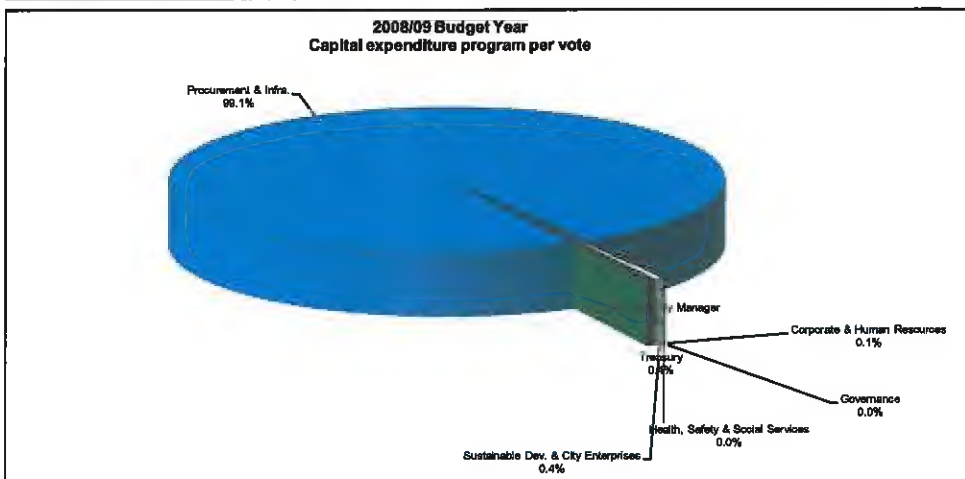
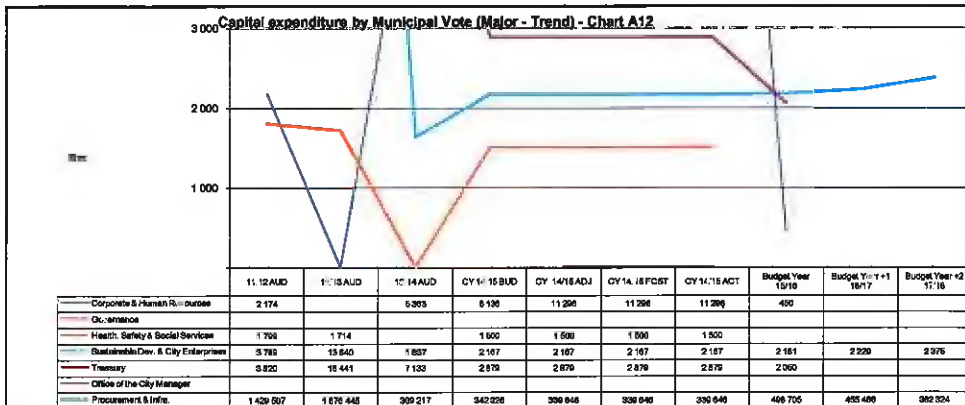
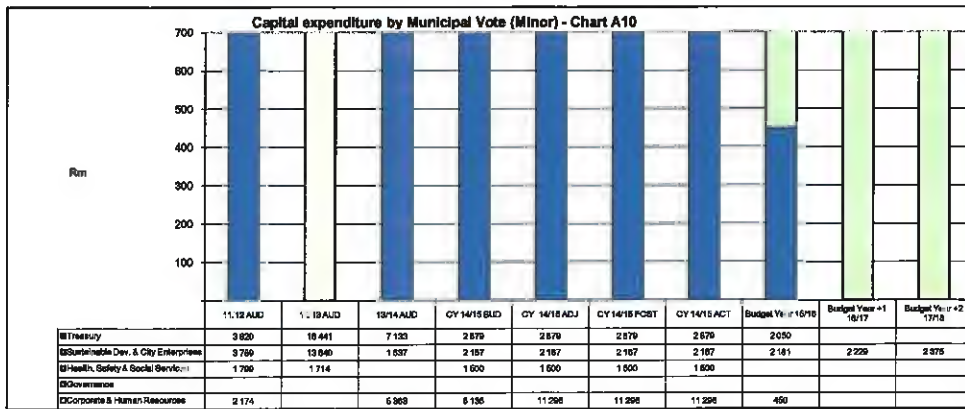
| Revenue by Standard Classification | | | | | | | | | |
|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Corporate Services | 14 720 | 16 291 | 6 307 | | | | | | |
| Environmental Protection | | | | | | | | | |
| Waste Management | 69 770 | 6 465 | 7 346 | 7 346 | 7 346 | | | | |
| Education & Culture | | 6 785 | | | | | | | |
| Sports and Recreation | | | | | | | | | |
| Community & Social Welfare | 16 436 | 17 140 | 11 171 | 6 729 | 6 729 | 6 729 | 6 729 | 6 729 | 6 729 |
| Road Transport | | | | | | | | | |
| Public Safety | 3 617 | 4 133 | 6 632 | 3 361 | 3 361 | 3 361 | 3 361 | 3 113 | 3 477 |
| Planning & Development | | | | | | | | | |
| Health | | | | | | | | | |
| Waste Management | | | | | | | | | |
| Electricity | 242 483 | 353 061 | 404 132 | 362 792 | 369 225 | 369 225 | 369 225 | 369 763 | 412 605 |



| Expenditure by Standard Classification | 1990/91 | 1991/92 | 1992/93 | 1993/94 | 1994/95 | 1995/96 | 1996/97 | 1997/98 | 1998/99 | 1999/00 | 2000/01 | 2001/02 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | 2035/36 | 2036/37 | 2037/38 | 2038/39 | 2039/40 | 2040/41 | 2041/42 | 2042/43 | 2043/44 | 2044/45 | 2045/46 | 2046/47 | 2047/48 | 2048/49 | 2049/50 | 2050/51 | 2051/52 | 2052/53 | 2053/54 | 2054/55 | 2055/56 | 2056/57 | 2057/58 | 2058/59 | 2059/60 | 2060/61 | 2061/62 | 2062/63 | 2063/64 | 2064/65 | 2065/66 | 2066/67 | 2067/68 | 2068/69 | 2069/70 | 2070/71 | 2071/72 | 2072/73 | 2073/74 | 2074/75 | 2075/76 | 2076/77 | 2077/78 | 2078/79 | 2079/80 | 2080/81 | 2081/82 | 2082/83 | 2083/84 | 2084/85 | 2085/86 | 2086/87 | 2087/88 | 2088/89 | 2089/90 | 2090/91 | 2091/92 | 2092/93 | 2093/94 | 2094/95 | 2095/96 | 2096/97 | 2097/98 | 2098/99 | 2099/00 | 2100/01 | 2101/02 | 2102/03 | 2103/04 | 2104/05 | 2105/06 | 2106/07 | 2107/08 | 2108/09 | 2109/10 | 2110/11 | 2111/12 | 2112/13 | 2113/14 | 2114/15 | 2115/16 | 2116/17 | 2117/18 | 2118/19 | 2119/20 | 2120/21 | 2121/22 | 2122/23 | 2123/24 | 2124/25 | 2125/26 | 2126/27 | 2127/28 | 2128/29 | 2129/30 | 2130/31 | 2131/32 | 2132/33 | 2133/34 | 2134/35 | 2135/36 | 2136/37 | 2137/38 | 2138/39 | 2139/40 | 2140/41 | 2141/42 | 2142/43 | 2143/44 | 2144/45 | 2145/46 | 2146/47 | 2147/48 | 2148/49 | 2149/50 | 2150/51 | 2151/52 | 2152/53 | 2153/54 | 2154/55 | 2155/56 | 2156/57 | 2157/58 | 2158/59 | 2159/60 | 2160/61 | 2161/62 | 2162/63 | 2163/64 | 2164/65 | 2165/66 | 2166/67 | 2167/68 | 2168/69 | 2169/70 | 2170/71 | 2171/72 | 2172/73 | 2173/74 | 2174/75 | 2175/76 | 2176/77 | 2177/78 | 2178/79 | 2179/80 | 2180/81 | 2181/82 | 2182/83 | 2183/84 | 2184/85 | 2185/86 | 2186/87 | 2187/88 | 2188/89 | 2189/90 | 2190/91 | 2191/92 | 2192/93 | 2193/94 | 2194/95 | 2195/96 | 2196/97 | 2197/98 | 2198/99 | 2199/00 | 2200/01 | 2201/02 | 2202/03 | 2203/04 | 2204/05 | 2205/06 | 2206/07 | 2207/08 | 2208/09 | 2209/10 | 2210/11 | 2211/12 | 2212/13 | 2213/14 | 2214/15 | 2215/16 | 2216/17 | 2217/18 | 2218/19 | 2219/20 | 2220/21 | 2221/22 | 2222/23 | 2223/24 | 2224/25 | 2225/26 | 2226/27 | 2227/28 | 2228/29 | 2229/30 | 2230/31 | 2231/32 | 2232/33 | 2233/34 | 2234/35 | 2235/36 | 2236/37 | 2237/38 | 2238/39 | 2239/40 | 2240/41 | 2241/42 | 2242/43 | 2243/44 | 2244/45 | 2245/46 | 2246/47 | 2247/48 | 2248/49 | 2249/50 | 2250/51 | 2251/52 | 2252/53 | 2253/54 | 2254/55 | 2255/56 | 2256/57 | 2257/58 | 2258/59 | 2259/60 | 2260/61 | 2261/62 | 2262/63 | 2263/64 | 2264/65 | 2265/66 | 2266/67 | 2267/68 | 2268/69 | 2269/70 | 2270/71 | 2271/72 | 2272/73 | 2273/74 | 2274/75 | 2275/76 | 2276/77 | 2277/78 | 2278/79 | 2279/80 | 2280/81 | 2281/82 | 2282/83 | 2283/84 | 2284/85 | 2285/86 | 2286/87 | 2287/88 | 2288/89 | 2289/90 | 2290/91 | 2291/92 | 2292/93 | 2293/94 | 2294/95 | 2295/96 | 2296/97 | 2297/98 | 2298/99 | 2299/00 | 2300/01 | 2301/02 | 2302/03 | 2303/04 | 2304/05 | 2305/06 | 2306/07 | 2307/08 | 2308/09 | 2309/10 | 2310/11 | 2311/12 | 2312/13 | 2313/14 | 2314/15 | 2315/16 | 2316/17 | 2317/18 | 2318/19 | 2319/20 | 2320/21 | 2321/22 | 2322/23 | 2323/24 | 2324/25 | 2325/26 | 2326/27 | 2327/28 | 2328/29 | 232 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----|
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----|

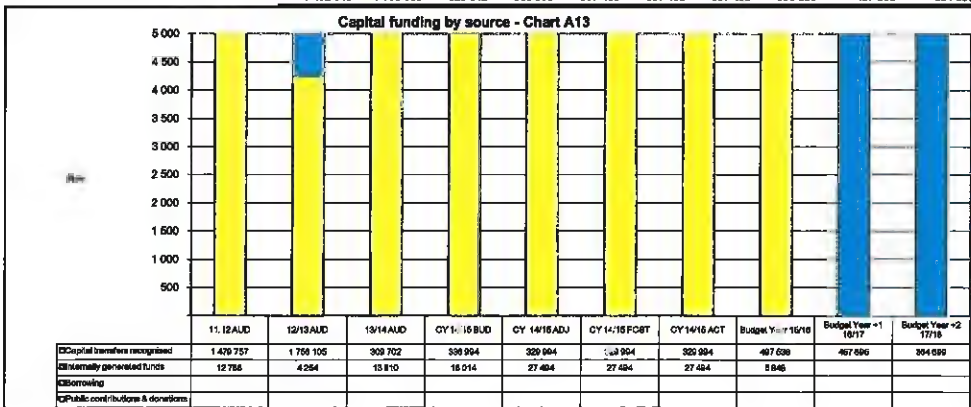


[illegible]



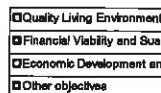
Capital funding by source
Public contributions & donations
Borrowing
Internally generated funds
Capital transfers recognised

| | | | | | | | | | |
|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|
| 12 7E3 | 4 254 | 13 810 | 18 014 | 27 404 | 27 404 | 27 404 | 5 848 | | |
| 1 476 757 | 1 758 105 | 300 702 | 336 994 | 329 994 | 329 994 | 329 994 | 497 536 | 457 695 | 364 696 |
| 1 492 545 | 1 760 359 | 323 512 | 355 006 | 357 488 | 357 488 | 357 483 | 503 386 | 457 695 | 364 696 |



Quality Living Environment

check



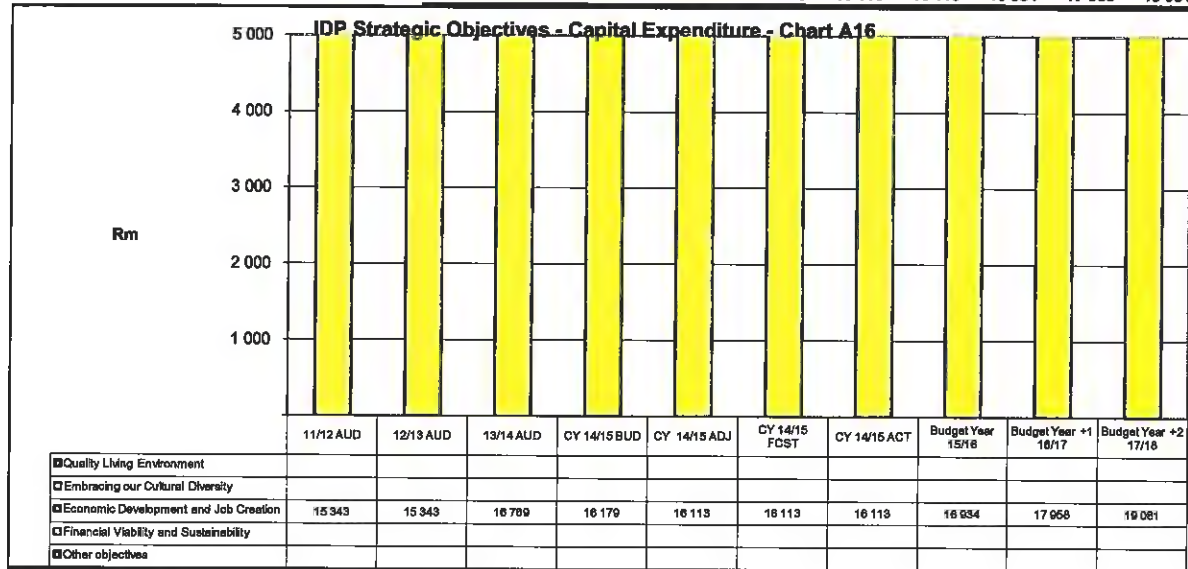
Operations and Support Services

check

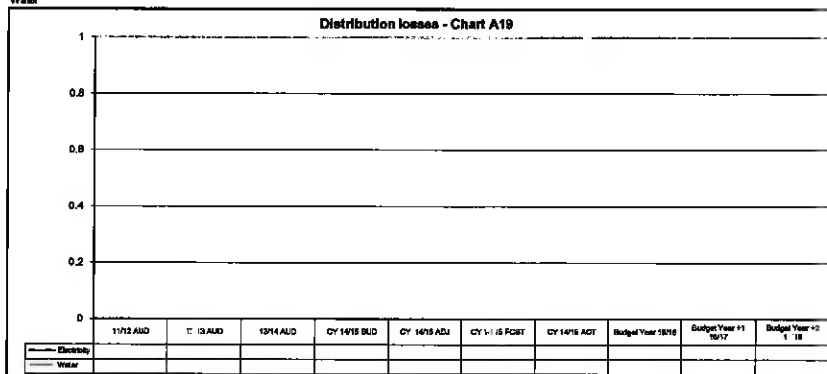


Quality Living Environment

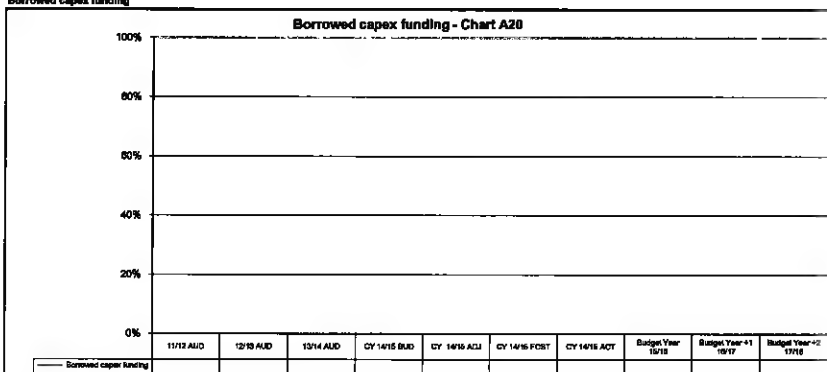
| | | | | | | | | | | |
|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| check | 15 343 | 15 343 | 16 769 | 16 179 | 16 113 | 16 113 | 16 113 | 16 934 | 17 958 | 19 081 |
|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|



Water



Borrowed cash funding



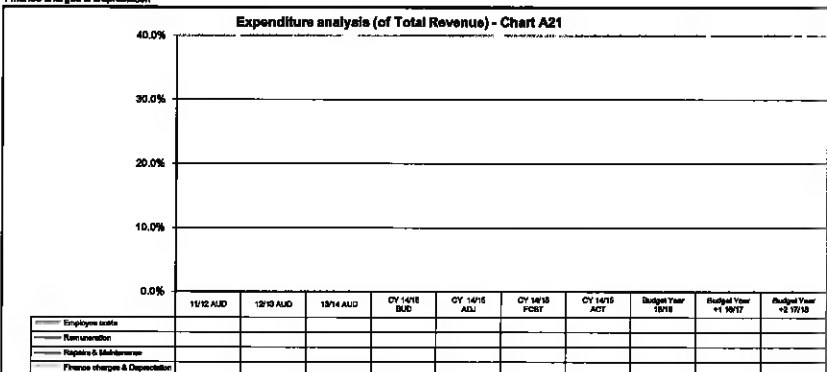
Expenditure analysis

Employee costs:

Remuneration

Repairs & Maintenance

Finance charges & Depreciation



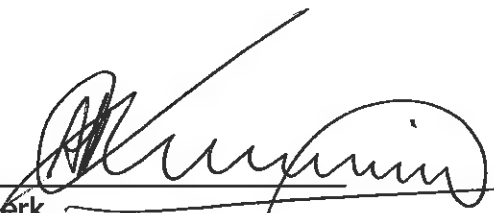
WATER TARIFFS AND SEWERAGE CHARGES 2015- 2016

| DETAILS | NONGOMA | VAT | AMOUNT | % CHANGE | 2015/2016CH ANGE | ULUNDI | VAT | AMOUNT | % CHAN GE | 2015/2016C HANGE | EDUMBE | VAT | AMOUN T | % CHAN GE | 2015/2016C HANGE | PONGOL A | VAT | AMOUNT | CHANGE | 2015/2016C HANGE |
|---|-----------|---------|---------|----------|------------------|-----------|--------|---------|-----------|------------------|-----------|--------|---------|-----------|------------------|-----------|--------|---------|--------|------------------|
| WATER TARIFFS | | | | | | | | | | | | | | | | | | | | |
| DOMESTIC | | | | | | | | | | | | | | | | | | | | |
| CURRENT 0-6kl | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0 |
| PROPOSED | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0 |
| CURRENT 7-30kl | 4.40 | 0.62 | 5.02 | 7.5% | 5.39 | 4.40 | 0.62 | 5.02 | 7.5% | 5.39 | 4.40 | 0.62 | 5.02 | 7.5% | 5.39 | 4.40 | 0.62 | 5.02 | 7.5% | 5 |
| PROPOSED | 4.84 | 0.68 | 5.52 | | 5.93 | 4.84 | 0.68 | 5.52 | | 5.93 | 4.84 | 0.68 | 5.52 | | 5.93 | 4.84 | 0.68 | 5.52 | | 5 |
| CURRENT 30-40 | 5.39 | 0.75 | 6.14 | 7.5% | 6.61 | 5.39 | 0.75 | 6.14 | 7.5% | 6.61 | 5.39 | 0.75 | 6.14 | 7.5% | 6.61 | 5.39 | 0.75 | 6.14 | 7.5% | 6 |
| PROPOSED | 5.93 | 0.83 | 6.76 | | 7.27 | 5.93 | 0.83 | 6.76 | | 7.27 | 5.93 | 0.83 | 6.76 | | 7.27 | 5.93 | 0.83 | 6.76 | | 6 |
| CURRENT > 40 | 6.68 | 0.94 | 7.62 | 7.5% | 8.19 | 6.52 | 0.91 | 7.43 | 7.5% | 7.99 | 6.51 | 0.91 | 7.42 | 7.5% | 7.99 | 6.48 | 0.94 | 7.62 | 7.5% | 8 |
| PROPOSED | 7.35 | 1.03 | 8.38 | | 9.00 | 7.35 | 1.03 | 8.38 | | 9.00 | 7.35 | 1.03 | 8.38 | | 9.00 | 7.35 | 1.03 | 8.38 | | 8 |
| BUSINESS | | | | | | | | | | | | | | | | | | | | |
| CURRENT | 6.18 | 0.87 | 7.05 | 7.5% | 7.57 | 6.18 | 0.87 | 7.05 | 7.5% | 7.57 | 6.18 | 0.87 | 7.05 | 7.5% | 7.57 | 6.18 | 0.87 | 7.05 | 7.5% | 8 |
| PROPOSED | 6.80 | 0.95 | 7.75 | | 8.33 | 6.80 | 0.95 | 7.75 | | 8.33 | 6.80 | 0.95 | 7.75 | | 8.33 | 6.80 | 0.95 | 7.75 | | 8 |
| | 0 | 0 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0 |
| WATER CONNECTIONS: | | | | | | | | | | | | | | | | | | | | |
| Residential | 2 178.00 | 304.92 | 2482.92 | 7.5% | 2669.14 | 2 178.00 | 304.92 | 2482.92 | 7.5% | 2669.14 | 2 178.00 | 304.92 | 2482.92 | 7.5% | 2669.14 | 2 178.00 | 304.92 | 2482.92 | 7.5% | 2669 |
| Businesses | cost +10% | | | | cost +10% | cost +10% | | | | cost +10% | cost +10% | | | | cost +10% | cost +10% | | | | 0 |
| METER TEMPERING: | | | | | | | | | | | | | | | | | | | | |
| First Offence / ILLEGAL FEE | 1 277.10 | 178.794 | 1455.89 | 7.5% | 1565.09 | 1 277.10 | 178.79 | 1455.89 | 8% | 1565.09 | 1 277.10 | 178.79 | 1455.89 | 8% | 1565.09 | 1 277.10 | 178.79 | 1455.89 | 7.5% | 1565 |
| Second Offence / ILLEGAL FEE | 2 554.20 | 357.988 | 2911.79 | 7.5% | 3130.17 | 2 554.20 | 357.99 | 2911.79 | 7.5% | 3130.17 | 2 554.20 | 357.99 | 2911.79 | 7.5% | 3130.17 | 2 554.20 | 357.99 | 2911.79 | 7.5% | 3130 |
| Third Offence | 0 | 0 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0 |
| WATER RECONNECTION FEE: | | | | | | | | | | | | | | | | | | | | |
| Residential | 128.70 | 18.02 | 146.72 | 7.5% | 157.72 | 128.70 | 18.02 | 146.72 | 7.5% | 157.72 | 128.70 | 18.02 | 146.72 | 7.5% | 157.72 | 128.70 | 18.02 | 146.72 | 7.5% | 158 |
| Businesses | cost +10% | | | | cost +10% | cost +10% | | | | cost +10% | cost +10% | | | | cost +10% | cost +10% | | | | 0 |
| WATER TANKERS: loads | | | | | | | | | | | | | | | | | | | | |
| Rate per kiloliter (Portable Water) | 7.70 | 1.08 | 8.78 | 7.5% | 9.44 | 7.70 | 1.08 | 8.78 | 7.5% | 9.44 | 7.70 | 1.08 | 8.78 | 7.5% | 9.44 | 7.70 | 1.08 | 8.78 | 7.5% | 9 |
| Other Consumables | 0 | 0 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0 |
| Where no working water meter is installed on which the property is occupied | | | | | | | | | | | | | | | | | | | | |
| Businesses | 126.5 | 17.71 | 144.21 | 7.5% | 155.03 | 126.5 | 17.71 | 144.21 | 7.5% | 155.03 | 126.5 | 17.71 | 144.21 | 7.5% | 155.03 | 126.5 | 17.71 | 144.21 | 7.5% | 155 |
| STAND ALONE/ DEDICATED SCHEMES | | | | | | | | | | | | | | | | | | | | |
| Businesses | 418.00 | 58.52 | 476.52 | 7.5% | 512.26 | 418.00 | 58.52 | 476.52 | 7.5% | 512.26 | 418.00 | 58.52 | 476.52 | 7.5% | 512.26 | 418.00 | 58.52 | 476.52 | 7.5% | 512 |
| SEWERAGE CHARGES | | | | | | | | | | | | | | | | | | | | |
| SEWERAGE CHARGES | | | | | | | | | | | | | | | | | | | | |
| CURRENT (Vat inclusive) | 55.59 | 7.78 | 63.37 | 7.5% | 68.13 | 55.59 | 7.78 | 63.37 | 7.5% | 68.13 | 55.59 | 7.78 | 63.37 | 7.5% | 68.13 | 55.59 | 7.78 | 63.37 | 7.5% | 68 |
| PROPOSED | 66.00 | 9.24 | 75.24 | | 80.88 | 66.00 | 9.24 | 75.24 | | 80.88 | 66.00 | 9.24 | 75.24 | | 80.88 | 66.00 | 9.24 | 75.24 | | 81 |
| SEWER EXCESS | | | | | | | | | | | | | | | | | | | | |
| CURRENT (Vat inclusive) | 2.50 | 0.35 | 2.85 | 7.5% | 3.06 | 2.50 | 0.35 | 2.85 | 7.5% | 3.06 | 2.50 | 0.35 | 2.85 | 7.5% | 3.06 | 2.50 | 0.35 | 2.85 | 7.5% | 3 |
| PROPOSED | 3.03 | 0.42 | 3.45 | | 3.71 | 3.03 | 0.42 | 3.45 | | 3.71 | 3.03 | 0.42 | 3.45 | | 3.71 | 3.03 | 0.42 | 3.45 | | 4 |
| | 0 | 0 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0 |

| VACUUM TANK SERVICE per SM OR PART THEREOF | | | | | | | | | | | | | | | |
|--|--------------------------------|--------|--------|------|------|------|------|--------|--------------------------------|--------|--------|------|------|--------------------------------|------|
| Normal week days | 116.60 | 16.324 | 132.92 | 7.5% | 0.00 | 0.00 | 0.00 | 142.89 | 116.60 | 16.324 | 132.92 | 7.5% | 0.00 | 0.00 | 0 |
| Weekends and Public Holidays | 408.10 | 57.134 | 465.23 | 7.5% | 0.00 | 0.00 | 0.00 | 500.13 | 408.10 | 57.134 | 465.23 | 7.5% | 0.00 | 0.00 | 143 |
| Rate per km | 5.50 | 0.77 | 6.27 | 7.5% | 0.00 | 0.00 | 0.00 | 6.74 | 5.50 | 0.77 | 6.27 | 7.5% | 0.00 | 0.00 | 500 |
| STAND ALONE/ DEDICATED SCHEMES | cost +10% | | 0.00 | | | | | 0.00 | cost +10% | | 0.00 | | | 0.00 | 7 |
| WATER DEPOSIT | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 | 0.00 | | | 0.00 | 0 |
| WATER DEPOSIT | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 | 0.00 | | | 0.00 | 0 |
| DOMESTIC | ESTIMATED TARIFF OF R250 FIXED | | | | | | | | ESTIMATED TARIFF OF R250 FIXED | | | | | ESTIMATED TARIFF OF R250 FIXED | |
| NON DOMESTIC | AVERAGE MONTH WATER SERVICES | | | | | | | | AVERAGE MONTH WATER SERVICES | | | | | AVERAGE MONTH WATER SERVICES | |
| GENERAL TARIFFS: | | | | | | | | | | | | | | | |
| METER TESTING | cost +10% | | | | | | | | cost +10% | | | | | cost +10% | |
| TENDER FEE | 176.00 | 24.64 | 200.64 | 7.5% | 0.00 | 0.00 | 0.00 | 215.69 | 176.00 | 24.64 | 200.64 | 7.5% | 0.00 | 0.00 | 0 |
| INDONSA HALL HIRE | 583.00 | 81.62 | 664.62 | 7.5% | 0.00 | 0.00 | 0.00 | 714.47 | 583.00 | 81.62 | 664.62 | 7.5% | 0.00 | 0.00 | 216 |
| INDONSA DEPOSIT REFUNDABLE | 233.2 | 32.65 | 265.85 | 7.5% | 0.00 | 0.00 | 0.00 | 285.79 | 233.2 | 32.65 | 265.85 | 7.5% | 0.00 | 0.00 | 714 |
| R/D CHEQUE | 93.5 | 13.09 | 106.59 | 7.5% | 0.00 | 0.00 | 0.00 | 114.38 | 93.5 | 13.09 | 106.59 | 7.5% | 0.00 | 0.00 | 286 |
| SEWER POND DUMP SITE PER LOAD | 61.6 | 8.62 | 70.22 | 7.5% | 0.00 | 0.00 | 0.00 | 75.49 | 61.6 | 8.62 | 70.22 | 7.5% | 0.00 | 0.00 | 115 |
| FAX | 2.20 | 0.31 | 2.51 | 7.5% | 0.00 | 0.00 | 0.00 | 2.70 | 2.20 | 0.31 | 2.51 | 7.5% | 0.00 | 0.00 | 75 |
| CLEARANCE CERTIFICATE | 11.00 | 1.54 | 12.54 | 7.5% | 0.00 | 0.00 | 0.00 | 13.48 | 11.00 | 1.54 | 12.54 | 7.5% | 0.00 | 0.00 | 3 |
| JET A1 AVIATION FUEL | | | | | | | | 13.25 | | | | | | 11.00 | 1.54 |
| AV GAS AVIATION FUEL | | | | | | | | 16.93 | | | | | | | 13 |

QUALITY CERTIFICATE

I, J.H. de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the approved budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the tabled budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



J.H. de Klerk
Municipal Manager
Zululand District Municipality (DC 26)

Date: 2015/05/28

9. Overview of the Budget Process

Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]

The IDP and Budget time schedule of the 2015/2016 budget cycle was approved by Council on August 2014, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

The following public budget and IDP meetings were held throughout Zululand and all members of the public were urged to attend.

| Town/Sector |
|--------------------|
| Pongola |
| Edumbe |
| Vryheid |
| Ulundi |
| Nongoma |

Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2014 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The tabled and final budget will be provided to National Treasury and Provincial Treasury for their consideration in line with S23 of the MFMA.

- **Process and media used to provide information on the Budget to the community**

There are budget and IDP meetings to be held throughout Zululand and all members of the public were urged to attend.

- **Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2015/2016), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the Budget documentation is published on the municipality's website.

10 OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP

Integrated Development Plan Review Process

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on its IDP Review of the Second 5 Year cycle of IDPs which commenced from the 2011/12 - 2015/16 financial years.

Legal Status

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

❖ Vision

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

❖ Mission

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

❖ Core Values

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

The above vision strategic focus areas of the Zululand District Municipality are:

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

Zululand District Municipality (Key Performance Areas)

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- community participation,
- good governance,
- municipal transformation
- And financial viability is considered as of a crosscutting nature and therefore forms an integral part of each of the three/strategic focus areas.

11. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

1. KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on supporting table SA 8.

2. MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table A4 Budgeted Financial Performance (revenue and expenditure)

Provision of free basic services:

More details are provided in Table A10 Basic service delivery measurement.

12. OVERVIEW OF THE BUDGET-RELATED POLICIES

The following budget policies were taken into account when preparing for budget documentation:

Financial Plan

Credit control and Tariff Bylaws

Fixed Asset Management Policy

Banking and Investment Policy

Risk Management Policy

IT Policy

Supply Chain Management Policy

Insurance policy

CREDIT CONTROL AND TARIFF BYLAWS

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy. This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

Tariff policy on Water and Tariff Policy on Sanitation are included in our approved Credit Control and Debt Collection Policy

BANKING AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council. The recommended adjustments to the policy is to align the policy with the new Preferential Procurement Regulations, and to streamline the policy to include best practices as advised by staff of the Provincial Government following their review of the policy.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

IT Policy

The installation of the municipality's information technology (IT) network represents a significant capital outlay, and the objective of this policy is therefore to ensure that this investment in modern technology is properly managed.

Risk Management Policy

The objective is to review the effectiveness of the municipality's financial risk management strategies, with specific reference to the effectiveness with which the municipality's financial and other policies are being implemented.

Review the effectiveness of the municipality's other operational risk management strategies, including environmental risks, risks relating to the safety and well-being of the municipality's employees and risks relating to inadequate training and functional capacitation of the municipality's employees.

Identify and assess the significance of any risks not covered by existing risk management strategies, and formulate means of addressing such risks.

Insurance policy

This insurance policy is aimed at ensuring that all assets, Councillors, employees and third parties are insured economically and adequately at all times.

Financial Plan

The purpose of the financial plan is to set out details of the financial issues that need to be addressed in a financial year. It is meant to be a tool to highlight any financial shortcomings

Indigent's policy and budget implementation and management policy are in progress, by the time of approval of the annual budget they were not on the final stage.

13. OVERVIEW OF BUDGET ASSUMPTIONS

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2015/2016 namely:

Salary increase based on CPIX 5.8% notch increases for qualifying employees. Some allowances for Councillors were cut for the 2015/16 financial year e.g. Cell phone allowances

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2015/2016 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice (GRAP) is also taken in to account.

The depreciation for 2015/2016 is projected because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves.

General expense consist of all expenses that are not allocated specific space in the template, that is why it will be seen to be more than 10%.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. No major breakages will take place during the financial year. Our repairs and maintenance are mainly contracted therefore; they do not include employee related and other materials costs. Major part of PPE net asset value constitutes of WIP that is not due for repairs and maintenance

Finance costs

It is assumed that interest is not allocated for since we pay no interest during the financial year.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 12.20% as from 1 July 2015, as approved by NERSA.

Depreciation and Asset impairment

Budget for depreciation and asset impairment is based on 2014/15 actual results

Contracted services

Contracted services include all services are contracted and also repairs and maintenance since our repairs and maintenance are provided external. In terms of proper assignment of variable cost for vehicles allocated to rural schemes certain portion of Operation of Rural Schemes budget has been allocated to correct votes

Bank charges

Bank charges are classified in SA1 as general expenses

Income

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 85%. Adequate provision is made for non-recovery.

It is assumed that in 2016/2017 and 2017/2018 the collection will be 90% and 90% respectively.

Sale of water and sewerage fees

An inflation linked tariff increase of 7.5% is provided for across the board. The budget was also based on the realistic billing figures and the projection was made. it is agreed that the increase seems to be a bit unrealistic as compared to tariffs, the reason is that even though the tariffs have increased there are problems looking at the current trend that result in our billing to be not as budgeted, as a result municipality decided to make a projection based on the actual billing in both water and sanitation.

INTEREST ON INVESTMENTS

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment. MIG and MWIG have multi-year contracts and there are no delays in projects implementation. The investment to financial institutions depends on the interest rate of that institution during that period.

Rental facilities

The 2015/16 budget of R158, 000 for Rental of facilities and equipment was based on signed contractual agreements

Other revenue

other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, indonsa hall hire, indonsa deposit refundable etc. The other portion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2015/2016 financial year.

FINANCIAL POSITION

Property Plant and Equipment

It is assumed that looking at our current funding there will be a increase in addition to PPE in 2015/2016 as compared to 2015/2016.

Long –term Receivables

It is assumed that taking in to account the current movement there will be decrease in 2015/2016 long term receivables.

Intangible Asset

It is assumed that the Intangible asset will increase with R27 000 as the net movement after taking into account the amortisation amount and the payments to software licences for the year over the three year period.

Call Investment Deposits

For 2014/15 financial year going forward, it is assumed that there will be an increase.

Inventory

The inventory level is assumed to decrease in the next financial year based on the current stock level and 2013-2014 audited financial year

Trade and other payables from exchange transactions

Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease in the 2015/2016 and in the other two outer years.

Consumer Debtors

It is assumed that looking at our rate of collection and debtor's age analysis it is more likely that there will be decrease in consumer Debtors.

Consumer deposit

If we are looking at 6 months movement, it gives us a decrease in consumer deposit. A decrease is the net movement between new accounts and consumers who defaulted. There is proposed new method of how to deal with the consumer deposits but it is still at draft stage.

Transfers and grants – capital

The Regional bulk infrastructure grant is reflected in the budget because of the confirmation from water affairs that we will receive the funding.

Other Grants

The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2015.

Shared services and Art centre subsidies (Indonsa Grant)

Cash flow

The assumed collection rate based on the current collection level is 85% of billable revenue, taking into account that there are debtors paying for 2015/2016 debts. The figure for other revenue is assumed based on the last financial year AFS and current collection.

All other activities are assumed based on the previous financial statements information and taking into account the current movements.

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow);

14 OVERVIEW OF BUDGET FUNDING

SUMMARY

The operating budget for 2015/2016 to 2017/2018 will be financed as follows:

| | 2015/2016 | 2016/2017 | 2017/2018 |
|--|--------------------|--------------------|------------------|
| Provincial and National Operating Grants | 336,761,000 | 356,930,000 | 364,006,000 |
| Depreciation Reserve | 32,565,000 | 34,486,000 | 36,383,000 |
| Accumulated Surplus | 62,792,000 | 58,156,000 | 81,420,000 |
| Water and sewerage charges | 31,668,000 | 33,410,000 | 35,181,000 |
| Rental Income | 158,000 | 174,000 | 191,000 |
| Interest Earned | 1,000,000 | 1,055,000 | 1,111,000 |
| Total Operating Revenue excl. Capital Transfers | 464,994,000 | 483,615,000 | 518,291 |

The capital budget for 2015/2016 to 2017/2018 will be financed as follows:

| | 2015/2016 | 2016/2017 | 2018/2019 |
|-----------------------------|--------------------|--------------------|-------------------|
| Own Funds | 5,848,000 | | |
| Grants | 497,438,000 | 457,695,000 | 364,699,000 |
| Total Capital Budget | 503,386,000 | 457,695,000 | 364,699,00 |

The SA10 is detailing the funding in terms of grants

Reserves

The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

Sustainability of municipality

The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

Impact on tariffs

The way that the budget is funded will ensure that, increase will be 7.5% to make equalisation. The municipality has no control over the increases of electricity tariffs and the 12.20% increase in electricity tariffs of Eskom; will have a negative impact on the local economy, although tariffs charged by the municipality will only increase by 7.5% on average.

Water, sewerage together with the sundry tariffs are listed in tariffs schedule. The tariff increases are also indicated.

Collection Rate

Income levels for service charges and rates for the budget year are based on the following

Collection rates

Water 85%

Sanitation 85%

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs

Overtime

Non priority projects

Investments

Particulars of monetary investments that is projected for 2015/2016:

Investments Amount

| | |
|--------------|---------------------|
| Absa | R 35,000,000 |
| TOTAL | R 35,000,000 |

Planned proceeds of sale of assets

No significant revenue is expected from the sale of redundant assets.

Planned use of previous year's cash backed accumulated surplus

The previous year's surplus is cash backed.

New borrowings

There are no new borrowings proposed.

15. EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

16. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

17. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

Costs to Municipality:

Councillors

| | |
|----------------------------|--------------------|
| Speaker (1) | R 608,400 |
| Executive Mayor (1) | R 755,284 |
| Deputy Executive Mayor (1) | R 366,414 |
| Executive Committee (4) | R 2,284,342 |
| Other Councillors (28) | R 2,161,015 |
| | R 6,175,455 |

Senior Managers

| | |
|------------------------------|--------------------|
| Municipal Manager | R 1,438,100 |
| Chief Financial Officer | R 1,188,981 |
| Director: Corporate Services | R 1,162,529 |
| Director: Community Services | R 1,209,362 |
| Director: Technical Services | R 1,208,277 |
| Director: Planning | R 1,173,997 |
| | R 7,381,246 |

All other staff **R 142,199,000**

Number of Councillors **35**

Senior Managers **6**

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

18. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The monthly targets for revenue and expenditure are provided in Supporting Table SA25

Budgeted monthly revenue and expenditure. The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

19. CAPITAL SPENDING DETAIL

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

20. LEGISLATION COMPLIANCE STATUSES

Zululand District Municipality complies in general with legislation applicable to municipalities.

- **In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is progressively improving.

- **Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

- **Audit Committee**

The Audit Committee has met three times already this financial year compared to four times per financial year as legislated.

- **Annual Report**

The Final annual report was approved at the end of March 2013 and is 100% Complete.

21 Table A10 Basic service delivery measurement

The information in the A10 is provided or taken from the municipality WSDP for 2015/2016. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of compiling the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges.

Municipality does not provide free Sanitation; it was mistakenly reported in the previous years

The explanation on the cost of free basic services need a further explanation, it may be seen that the amount has increased from R1.7 million in 2014/2015 to R11.8million, the reason being that the amount that was included in A10 was understated in such a way that only information that was provided was for one local municipality (urban area).

22 contracts having future budgetary implications

In terms of Zululand District Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid evaluation and adjudication committees must obtain formal financial comments from the financial Management Division of the Treasury Department.

23 External mechanisms

The details of external mechanisms are listed in SA32